

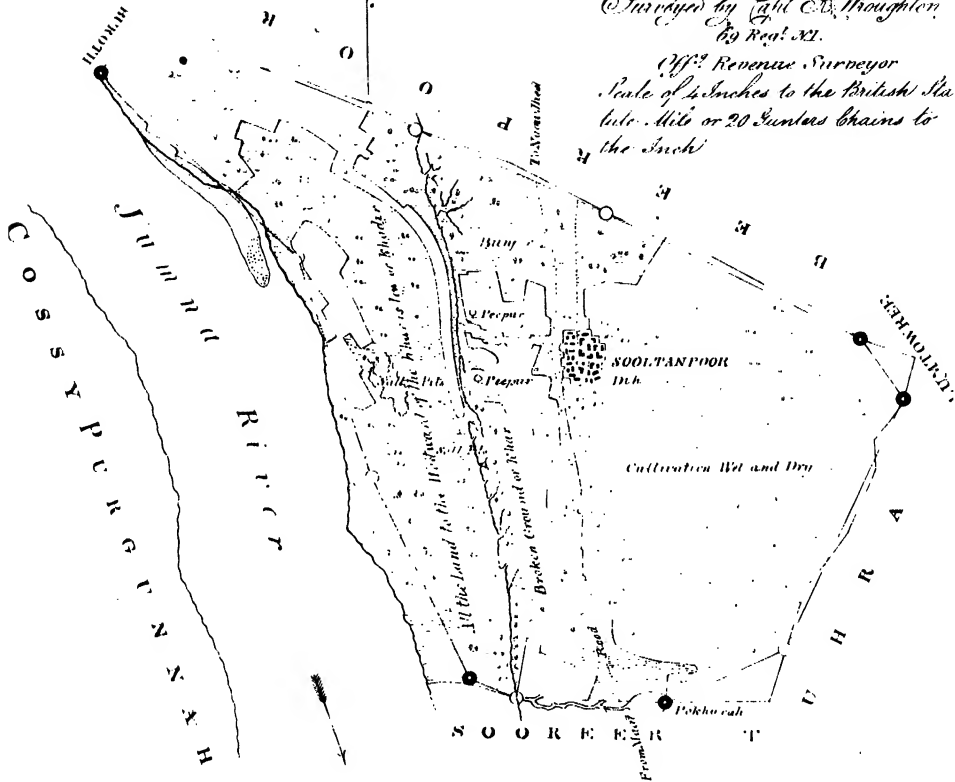






No. 100 of the Minute of  
the Governor-General

**Monzah Sooltanpoor.**  
Surveyed by Lt. Col. M. M. M. M.  
by Regt. M. M.  
(Off. Revenue Surveyor)  
Scale of 4 inches to the British Sta-  
ble. Mile or 20 Furlong Chains to  
the Inch



# **STATISTICAL TABLE**

Distribution of Area			
Detail	Acres	Area in Sq. Miles	Remarks
Cultivation	503	529	Of this distribution 750 Baryas
Cultivable Waste	110	204	are Baryas and 504 Baryas.
Barren Waste	152	207	Barren Land. The Cultivation
Site of Houses	2	10	being situated in about 300 Baryas
Roads & Footpaths	6	10	and 100 Baryas are
Barrenes Trees & Salt pits	73	128	Barren.
Encl. Boundaries	7	12	Encl. Baryas 2
<b>Total Area</b>	<b>803</b>	<b>1100</b>	<b>Summa 647 Rupees</b>

(T. Black & Son, Lith. & Printers)

**D I G E S T**  
OF THE  
**CIRCULAR ORDERS**  
OF THE  
**SUDDER BOARD OF REVENUE**  
AT THE  
**PRESIDENCY OF FORT WILLIAM;**  
INCLUDING THE  
*Rules of Practice for the Guidance of the Board*  
AND OF THE  
**COMMISSIONERS OF REVENUE;**  
TOGETHER WITH A  
SELECTION FROM THE CIRCULAR AND STANDING ORDERS  
OF THE  
**LATE BOARD OF REVENUE.**

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FROM THE YEAR 1788 TO THE END OF AUGUST, 1837.

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BY  
**WILLIAM PETERS.**

---

**BY AUTHORITY.**

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**Calcutta :**  
PRINTED AT THE BAPTIST MISSION PRESS, CIRCULAR ROAD.  
1838.

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# DIGEST

OF THE

## CIRCULAR ORDERS

OF THE

### SUDDER BOARD OF REVENUE,

INCLUDING THE

#### Rules of Practice for the Guidance of the Board

AND OF THE

### COMMISSIONERS OF REVENUE;

AND A

#### SELECTION FROM THE CIRCULAR AND STANDING ORDERS

OF THE

### LATE BOARD OF REVENUE.

#### ABKAREE.

	Superintendence.		No. Page.
1	COMMISSIONERS. The S. B. R. circulate the Orders of Government, 26th February, 1829, vesting the Superintendence of the following Departments in the COMMISSIONERS OF REVENUE, viz.	G. O. 26 Feb. 29. C. O. 2 Mar. 29.	
	1 The ABKAREE Muhal.		
	2 The RETAIL Sale of Opium.		
	3 The Department of STAMPS.		3 . 48
2	Subject to Bd. C. S. & O. And directing that the Cs. R. shall be subject to the Control of the Bd. of CUSTOMS, SALT and OPIUM, in those Departments, in like manner as, in Revenue Matters, they are subject to the S. B. R.		.. .. 48
	Rules of Practice.		
3	BOARD C. S. & O. The GENERAL SUPERINTENDANCE of the Revenue derived from the ABKAREE Muhal, or tax levied on the manufacture and sale of spirituous or fermented liquors, which (excepting Opium) has hitherto been vested in the Bd. Rev. shall in future belong to the Bd. C. S. and O.	R. P. C. LXXIVI.	.. .. 40

## DIGEST OF THE CIRCULAR ORDERS,

ABKAREE.	Rules of Practice.—Continued.	ABKAREE.	No. Page.
4 COLLECTORS. Subject to Cs. R.	The COLLECTORS, and all other officers, European or Native, in the Abkaree Mubal,—guided by the Regulations,—shall be SUBJECT to the control of the Cs. R. . . . .	R. P. C. LXXXVII.	3. 40
5 Statements.	To whom they will in future furnish all such STATEMENTS, as, by the Regulations, they were required to furnish to the Boards. . .	..	.. 41
6 COMMISSIONERS. Correspondence.	The Cs. R. shall CORRESPOND with the Bd. C. S. and O. upon all Abkaree Matters. . . . .	R. P. C. LXXXVIII.	.. 41
7 Powers and Functions.	The Cs. R. (with exceptions hereinafter specified) shall exercise generally the POWERS and FUNCTIONS vested in the Bds. REV. by Reg. X. 1813. XIII. 1816. IX. 1818. VII. 1824. VIII. 1826, and other Regulations. . . . .	..	.. 41
8 Subject to Bd. C. S. & O.	SUBJECT always to the authority and control of the Bd. C. S. & O. to whose instructions they shall conform, . . . . .	..	.. 41
9 Reports.	And to whom they shall furnish such PERIODICAL REPORTS as may be required. . . . .	..	.. 41
10 LICENSES. FARMS. One year.	The Cs. R. shall not grant LICENSES for the manufacture and retail sale of Liquors, &c. nor FARMS of the Duties leviable thereon, for a longer period than ONE YEAR, without sanction of the Bd. C. S. and O. . . . .	R. P. C. LXXXIX.	.. 41
11 Five years.	Nor the Bd. C. S. and O. for a longer period than FIVE YEARS, without the sanction of Government. . . . .	..	.. 41
12 Alterations.	Nor shall the STIPULATIONS of the licenses be ALTERED, without sanction of the Bd. C. S. and O. or Government, . . . . .	..	.. 41
13 OPIUM AGENTS. DEPUTIES. Subject to Bd. C. S. & O.	The COMMISSIONERS of REVENUE are precluded from any interference with the OPIUM AGENTS, or their DEPUTIES who, in the discharge of their DUTIES, and JUDICIAL POWERS and FUNCTIONS, are subject, only, to the Bd. C. S. and O. to whom APPEALS from their judgments shall lie. . . . .	R. P. C. XC.	.. 41
14 REFERENCES TO GOVERNMENT.	All matters requiring the orders or sanction of GOVERNMENT shall be reported, by the Cs. R. to the Bd. C. S. and O. . . . .	R. P. C. XCI.	.. 41
15 COPPER Prohibited.	The COLLECTORS are prohibited from receiving Copper in payment of the Abkaree Revenue beyond FRACTIONS of a rupee, to which extent only it is a legal tender in ALL cases. . . . .	C. O. 28 Dec. 32.	165. 273
16 Dacca CASE. Half-copper.	Mr. Middleton, the C. R. Dacca, in consequence of the scarcity of the Silver Currency,—rupees not being procurable under nearly twenty annas each,—had authorized the receipt of HALF the Abkaree Revenue in pice, . . . . .	..	165. 273
17 Orders reversed.	But his orders were reversed. (See No. 953-972) . . . . .	..	165. 273
18 RESPONSIBILITY OF COLLECTORS. Neglect of security.	Collectors are PERSONALLY RESPONSIBLE for losses arising out of neglect to take sufficient SECURITY from ABKAREE, or to protect the Govt. by requiring payment IN ADVANCE. . . . .	G. O. 24 Jan. 37. C. O. 6 Feb. 37.	353. 657
19 Relinquishment of Balances.	The COURT of DIRECTORS issued the above orders, on report, in one letter, of the relinquishment of Abkaree Balances to the extent of Rs. 37,024. . . . .	..	353. 657
20 Other neglect.	The COURT, however, sanctioned the RULE of GOVERNMENT that COLLECTORS are not so ABSOLUTELY responsible, as in cases of STAMPS; and their liability to make good deficiencies, (possibly owing to dishonesty of Abkars,) is limited to SPECIFIC ACTS OF NEGLECT. . . . .	..	353. 659

## PRESIDENCY BOARDS OF REVENUE.

ABSENCE.	ABSENCE.	ABSENCE, No. Page.
21 DEDUCTIONS.	THESE RULES APPLY GENERALLY TO THE CIVIL SERVICE, AND DEDUCTIONS HAVE EFFECT FROM DELIVERY OF CHARGE.	G. O. 1 Mar. 71. C. O. 19 Oct. 32. 159 . 265
DIVISION I.—GENERAL.		
§ 1.—IN THE INTERIOR ON DUTY.		
I. ON GENERAL DUTIES.		
22 TRAVELLING ALLOWANCES ABOLISHED, Judges, Magistrates, Collectors, &c.	By the Rule in G. O. 1st March 1817, recirculated as noted in the Margin, 1. JUDGES AND MAGISTRATES, zillahs and cities. 2. COLLECTORS OF LAND REVENUE OF CUSTOMS. 3. COMMERCIAL RESIDENTS. 4. SALT AGENTS OR ASSISTANTS. 5. OPIUM AGENTS OR DEPUTIES. Proceeding into the interior of their Districts, shall NOT receive any Extra or travelling allowance, .. .. 159 . 264	G. O. 9 Oct. 32. C. O. 19 Oct. 32. 159 . 264
23 Joint Magistrates and Dep. Cols. independent.	To the above list should be added— 6. JOINT MAGISTRATES AND DEPUTY COLLECTORS, INDEPENDANT;	— 164 . 271
24 Dy. Cols. IX. 33.	7. Also, DEPUTY COLLECTORS under Reg. IX. 33; because their duties, for which they receive a LIBERAL salary, require their presence almost always in the field, (See No. 2070.) .. .. 322 . 585	C. O. 20 Sept. 36. 322 . 585
Extra Allowance is granted		
25 Supts. Salt Chowkies.	To the following Officers, on general duty; viz. 1. SUPERINTENDENTS OF SALT CHOWKIES, who will be reimbursed their bonâ fide expences, .. .. 159 . 264	G. O. 1 Mar. 17. C. O. 19 Oct. 32. 159 . 264
26 Joint Magistrates and Dy. Cols. dependant.	2. JOINT MAGISTRATES AND DEPUTY COLLECTORS, NOT INDEPENDANT, where there are Magistrates and Collectors. These, as Assistants with FULL POWERS, are entitled to the Deputation allowance of Assistants, or 5 Rupees per diem, to be charged in a Contingent Bill, countersigned by the C. R. (See Nos. 513-21.) .. .. 164 . 271	G. O. 27 Nov. 32. C. O. 18 Dec. 32. 164 . 271
27 Assistants.	3. ASSISTANTS to COLLECTORS, &c. are entitled to a travelling allowance of FIVE RUPEES per diem, .. .. 159 . 264	G. O. 1 Mar. 17. C. O. 19 Oct. 32. 159 . 264
28 How payable.	Payable by GOVERNMENT OR INDIVIDUALS, as the case may be, (See Nos. 516-18.) .. .. 72 . 136	— 72 . 136
29 Registers.	4. REGISTERS OF PROVINCIAL COURTS, had the same, .. .. 189 . 264	.. 189 . 264
30 Registers, Zh. & Cy Courts.	5. REGISTERS OF ZILLAH AND CITY COURT had TEN RUPEES per diem, in consideration of the locum tenens receiving the Fees on all cases which he decided whilst holding the Office, .. .. 159 . 264	.. 159 . 264
II. MAKING SETTLEMENTS.		
31 IN TENTS MAKING SETTLEMENTS. Allowances. Collectors. Dy. Cols. Assistants.	Government conferred on the S. B. R. the power of the late Bd. Rev. to pass TENT ALLOWANCE to Collectors and other Officers, whilst actually in the Moofussil, making Settlements; viz. 1. COLLECTORS, 250 Rs. per mensem, (abolished. See No. 33.) 2. DEPUTY COLLECTORS;—the same (modified, See No. 26.) 3. ASSISTANTS, Rs. 5 per diem, .. .. 116 . 192	G. O. 17 May 31. C. O. 22 July 31. 116 . 192
32 Proviso.	The above allowances were contingent on the proceedings proving SATISFACTORY to the S. B. R. .. .. 116 . 192	.. 116 . 192
33 ABOLISHED.	The WESTERN S. B. R. having recommended that the Collector of Banda should receive the allowance in question, while ACTUALLY EMPLOYED IN TENTS, though NOT making Settlements under Reg. VII. 22. the Govt. abolished the indulgence altogether; reverting to the orders of the 1st March 1817, .. .. 159 . 266	G. O. 9 Oct. 32. C. O. 19 Oct. 32. 159 . 266
34 Reasons.	The Local Officers were informed that the revised orders were the consequence of the EXCEPTION being made the RULE to an ex-	

## DIGEST OF CIRCULAR ORDERS.

ABSENCE,	DIVN. I. § 1. CLASS II. MAKING SETTLEMENTS,—Continued.	ABSENCE.	No. Page.
	tent, such as to create an impression, that the <b>FIXED SALARIES</b> of Collectors and others were not intended to cover travelling charges; and that a Covenanted Officer was <b>ONLY</b> expected to visit the interior of his District, when drawing a specific allowance for the purpose, .. .. .	G. O. 9 Oct. 32. C. O. 19 Oct. 32.	159 . 257
35 <i>Moofussil visits important.</i>	Government, however, strongly urged at the same time, the importance of Collectors frequently moving, and promoting that free intercourse with the people which a residence amongst them in tents is calculated, more than any other measure, to assist, .. .. .		159 . 257
<b>§ 2. FROM DUTY AT A STATION.</b>			
36 <i>REPORT. Ill health, or other Cause. Neglect.</i>	A case of <b>ABSENCE</b> from <b>REGULAR DUTY</b> , though the Officer did not remove from his Station, having been brought to notice, it was ordered that all such cases be <b>IMMEDIATELY</b> reported, and that any neglect will involve the party in <b>SERIOUS RESPONSIBILITY</b> even though the cause be ill health, .. .. .	G. O. 30 July 24. C. O. 3 Aug. 24.	<b>71 . 48</b>
37 <i>Beyond a week in a month.</i>	Collectors <b>ABSENT</b> FROM <b>CUTCHERRY</b> for more than a <b>WEEK</b> in a <b>MONTH</b> are required to report to the Board; (now Cs. R. ;) the <b>NOB</b> of the orders being to prevent the transaction of public business in <b>PRIVATE DWELLINGS</b> , .. .. .	G. O. 19 Nov. 24. C. O. 3 Dec. 24.	<b>73 . 49</b>
38 <i>Three days in Succession.</i>	Collectors are also directed to report as above, absence of <b>THREE DAYS</b> in succession, whether from sickness or other cause, .. .. .	G. O. 7 June 24. C. O.	31 July 32. 145 . 227
39 <i>DEDUCTIONS. Sick at station.</i>	The <b>DEDUCTIONS</b> from Salaries are the same, when ill health precludes attention to <b>Public Business</b> at a Station, as when the same cause renders necessary, absence from a Station, .. .. .	G. O. 29 Mar. 22. Note.	159 . 259
<b>§ 3. WITH LEAVE FROM A STATION.</b>			
<b>I. GENERAL RULES.</b>			
40 <i>APPLICATIONS. Through superiors.</i>	Applications are to be made by <b>ASSISTANTS</b> and <b>SUBORDINATES</b> through their immediate superiors, and submitted to <b>GOVERNMENT</b> by the Cs. R., with any observations that may be requisite, <b>COMMISSIONERS</b> will apply for leave through the S. B. R. .. .. .	G. O. 18 Dec. 32.	Appendix. 2 . 765
41 <i>Exceptions.</i>	<b>EXCEPTIONS.</b> — <b>URGENT</b> Cases of <b>SICKNESS</b> ; when applications may be submitted <b>DIRECT</b> to Government, .. .. .	Appendix.	2 . 765
42 <i>REPORTS TO S. B. R. By Cs. R.</i>	Commissioners of Revenue, themselves <b>APPLYING</b> for leave to Government, or, under the Rules of 15th March 1833, <b>GRANTING</b> leave to a Subordinate, or <b>RECOMMENDING</b> the Government to grant it, are required to report to the S. B. R. .. .. .	C. O. 30 May 37.	
43 <i>Last leave.</i>	Stating the time and period of last leave, .. .. .		384 . 711
43 <i>DEPARTURE Report to Audr.</i>	Any Officer leaving his Station <b>WITH</b> or <b>WITHOUT</b> the orders of <b>GOVT.</b> is bound to report to the <b>CIVIL AUDITOR</b> , (See No. 86.) .. .. .	G. O. 1 June 30. C. O.	29 June 30. 74 . 139
44 <i>LEAVE TO SEA Preparatory. Renewable.</i>	In cases of <b>LEAVE TO SEA</b> , application is to be first made for leave to visit the <b>PRESIDENCY</b> with that purpose, to be <b>RENEWED</b> from month to month, .. .. .		74 . 139
45 <i>REPORTS On arrival.</i>	<b>ARRIVAL</b> at the Presidency, to be reported to the <b>SEC. to GOVT.</b> and <b>SUPERIOR</b> in Office, .. .. .		74 . 139
46 <i>On departure.</i>	And on eventual Departure, if to Sea, the <b>NAME</b> OF THE <b>VESSEL</b> is to be reported, .. .. .	G. O. 1 June 30. C. O.	29 June 30. 74 . 139
47 <i>On return.</i>	Any Officer <b>RETURNING</b> from abroad is required to report his arrival to the <b>SECRETARY</b> to GOVT. .. .. .		74 . 139

## PRESIDENCY BOARDS OF REVENUE.

ABSENCE.	DIVN. I. § 3. CLASS I. GENERAL RULES,—Continued.	ABSENCE. No. Page.
48 REJOINING Time.	And to REJOIN his Station within the period laid down in the Table of Times and Distances (to be revised) in the Civil Department, .. .. .	G. O. 1 June 30. C. O. 29 June 30. 74. 139
	The Revision of the Tables was to provide, ONE DAY for every TEN MILES, and a WEEK was to be allowed for PREPARATION, .. .. .	74. 139
49 Travelling allowances.	TRAVELLING ALLOWANCES, when granted, were to be equal to the expence of a journey by DAK; and it was intimated that the orders would not affect other rules in force regarding Travelling allowances, .. .. .	74. 139
50 Additional time.	SPECIAL APPLICATION must be made for additional time to REJOIN a station, .. .. .	74. 139
51 Deductions.	And if the Officer's return be within eighteen months, the prescribed DEDUCTION, during such additional time, is ONE-SIXTH, .. .. .	G. O. 18 Dec. 32. Appendix. 2. 764
52 LEAVE ON CONTINENT OF INDIA.	Leave of Absence to visit any place on the CONTINENT OF INDIA will not be granted for a longer period than SIX MONTHS, but such leave will be extended, at discretion of GOVT. on due and sufficient cause, (See No. 68—74.) .. .. .	G. O. 1 June 30. C. O. 29 June 30. 74. 138
53 CHANGES. Reports.	CHANGES of STATION are to be reported to the CIVIL AUDITOR with the Dates of delivering over and receiving charge, .. .. .	74. 138
54 AUDIT OF BILLS.	And the CIVIL AUDITOR is restricted from passing a Bill, in a New Office, till advised of the date of RECEIVING CHARGE, .. .. .	74. 138
55 When not relieved.	The above Rule was originally prescribed with provisions as follows, .. .. .	G. O. 1 Mar. 17. C. O. 19 Oct. 32.
Certificate of Superior, Or of the Party,	1. If an Officer be NOT relieved by another, he shall forward a certificate from his immediate SUPERIOR, .. .. . 2. If there be NO immediate superior,—or such certificate be NOT obtainable,—a Notification attested by THE PARTY HIMSELF will suffice, .. .. .	159. 264 159. 264
Will suffice for Civil Auditor.	The Civil Auditor may pass SALARIES, on such certificates, without any EXPRESS sanction, .. .. .	159. 265
56 DEDUCTIONS, absence beyond a month.	THE GENERAL RULE regarding Deductions is, that CONTINUOUS absence beyond one month, .. .. .	G. O. 25 Jan. 31.
	Whether in the same or different official years, .. .. .	Appendix. 6. 769
57 Reduces Salary of the month. Exception.	Involves the prescribed reduction of a Salary, EVEN DURING THE MONTH; UNLESS GOVT. on special grounds, see fit to grant indulgence, .. .. .	Appendix. 6. 769
II. ON MEDICAL CERTIFICATE.		
58 ILL HEALTH.	Applications for leave on account of ill health must be accompanied by CERTIFICATES from the Surgeon or Assistant Surgeon of the Station, .. .. .	G. O. 1 Mar. 17. C. O. 19 Oct. 32. 159. 261
59 Certificate.	(See the Form at No. 6305 Appendix.) .. .. .	159. 261
60 EXTENSION OF LEAVE. Moofussil.	If extension be necessary, and the Officer be at any OTHER station than Calcutta, he shall attend the SENIOR SURGEON, Civil or Military, and obtain a Certificate, to be renewed MONTHLY: .. .. .	159. 261
61 Certificate.	(See the Form at No. 6306 Appendix.) .. .. .	159. 262
62 Calcutta. Certificate.	If extension be desired, and the Officer be AT CALCUTTA, he shall obtain a SIMILAR CERTIFICATE, also to be renewed MONTHLY, from his MEDICAL ATTENDANT, to be CONFIRMED by the concurrent testimony of the SUPERINTENDING SURGEON of the Presidency, or in his absence by a MEM. MEDL. BOARD, .. .. .	G. O. 1 Mar. 17. C. O. 19 Oct. 32. 159. 261



# **DIGEST OF CIRCULAR ORDER.**

<b>ABSENCE.</b>	<b>DIVN. I. § 3. CLASS II. MEDICAL CERTIFICATE,—Continued.</b>	<b>ABSENCE.</b>	<b>No. Page.</b>
63 <i>To Sea, or Europe.</i>	If an Officer who has thus come to the Presidency finds it necessary to proceed to SEA, or to EUROPE, for the recovery of his health, he shall obtain a certificate from the Surgeon attending him, which must be confirmed by a MEM. MEDL. BOARD,	G. O. 1 Mar. 17. C. O. 19 Oct. 32.	159. 261
64 <i>Certificates.</i>	(The Forms prescribed are Nos. 6307 & 6308 Appendix.)	..	159. 262
66 <i>After leave to Sea.</i>	If extension be desired on account of CONTINUED ill health, in cases of permission granted to proceed to SEA,—NOT to EUROPE,—the Officer EXCEEDING THE PERIOD sanctioned by GOVT. is required to obtain a SATISFACTORY TESTIMONIAL from the CHIEF MEDICAL AUTHORITY of the Presidency or Colony that the state of his health renders the desired extension absolutely necessary,	..	159. 262
<i>Certificates of Colonial Surgeons.</i>	CERTIFICATES of ill health are, on all occasions, to be submitted to GOVERNMENT,	..	159. 261
67 <i>Certificates to go up to Government.</i>	The same orders REPEATED,	Appendix.	2. 765
68 <b>DEDUCTIONS.</b>	WITHIN THE PRESIDENCY NOT ON THE HILLS, according to the Rules of the 1st MARCH 1817, the deductions from absentees on ON THE PLAINS. sick certificate were,	..	159. 259
<i>Rules superseded.</i>	During the WHOLE PERIOD of absence, ONE-SIXTH, (Rescinded Nos. 70-74.)	..	159. 260
69 <i>Exceptions.</i>	EXCEPTIONS. ZILLAH and CITY REGISTERS and others whose salaries were UNDER 500 Rs. per mensem,—or whose salaries would be REDUCED below 500 Rs. The former were to be left the whole, the latter 500 Rs. clear (modified, See Nos. 70-74.)	..	159. 260
70 <i>Present Rules.</i>	BUT the CONSOLIDATED RULES of the 18th December 1832, prescribe the following deductions;—viz.	G. O. 18 Dec. 32.	
<i>Scale.</i>	CONTINUOUS absence beyond a month, involves forfeiture INCLUDING the month, ..	Appendix.	2. 764
	All salaries,—One month, No DEDUCTION.	..	
	Salaries up to 500, or not leaving 500,	{ First year { No DEDUCTION, or to be left 500 clear. One year to 18 months,—ONE-SIXTH.	
	Above 500, ..	{ First year,—ONE-SIXTH. Remaining } ONE-FOURTH. ..	Appendix. 2. 764
71 <b>ON THE HILLS.</b>	AT SIMLAH and ON THE HILLS WITHIN THE PRESIDENCY, CONSOLIDATED RULES 18TH DECEMBER 1832.	..	
<i>Scale. First Leave.</i>	All salaries,—One month, No DEDUCTION.	..	
	Salaries up to 500, or not leaving 500,	{ First year { No DEDUCTION, or to be left 500 clear. One year to 18 months, } To leave ONE-SIXTH less than 500.	
	Above 500, ..	{ First year,—ONE-SIXTH. Remaining period,—ONE-FOURTH. ..	Appendix 2. 764
72 <i>Further restrictions.</i>	FREQUENCY of APPLICATIONS for leave, during the periods trying to the constitution on the plains, rendering it necessary to impose further restrictions upon the practice of visiting THE HILLS, it was ordered, as follows; viz.	..	
73 <i>Second leave.</i>	A SECOND leave, within TWO YEARS, shall involve } deduction of, ..	ONE-THIRD. Appendix.	2. 765
74 <i>Third leave.</i>	A THIRD leave, within a FURTHER } period of TWO YEARS involves, ..	LOSS of Appointment on SUBSISTENCE ALLOWANCE, ..	Appendix. 2. 765
75 <b>LEAVE TO SEA, CAPN, MADRAS, &amp;c.</b>	AT SEA, or BEYOND THE PRESIDENCY; AS MADRAS, THE CAPN, PENANG, &c. the deductions under orders of the 1st March 1817 were, as under, ..	G. O. 1 Mar. 17. C. O. 19 Oct. 32.	
<i>Scale superseded.</i>	All Salaries—ONE-SIXTH (rescinded, See Nos. 76-79-81.)	..	159. 259

# PRESIDENCY BOARDS OF REVENUE.

<b>ABSENCE.</b>	DIVN. I. § 3. CLASS II. MEDICAL CERTIFICATE.—Continued.	<b>ABSENCE.</b>	No. Page.
76 <i>Modified scale.</i> <i>Superseded.</i>	As modified by orders of 29th March, they were from 1st May, 1822.	G.O. 29 Mar. 22. Note.	
	Salaries 500, or not leav- } No DEDUCTION, or ing 500 per mensem, } to leave 500 CLEAR. BEYOND 500, or as above, } As far as 2 years, ONE-TENTH, 2 to 2½ years, .. ONE-FIFTH for additional period. Beyond 2½ years ALLOWANCES CEASE, (See Nos. 79—81.) ..		159, 259
77 <i>Extended.</i> <i>6 months' notice</i> <i>to Absentees.</i>	The above Rules had effect, after the promulgation of subsequent orders of the 25th September 1823, so as to leave Absentees six MONTHS to RETURN, from the date of receipt of intimation of the revised scale of allowances, prescribed by the Court of Directors; as under, (See Nos. 76, 78.) ..	G.O. 13 Nov. 23. Note.	
78 <i>Modified by</i> <i>Ct. of Drs.</i> <i>Scale superseded.</i>	Modifications by the COURT OF DIRECTORS.	G.O. 25 Sept. 23. Note.	
	<div> One year, .. No DEDUCTION, or 500 CLEAR.  Salaries up to 500, or leav- } One year to } ONE-EIGHTH.  ing less than 18 months, }  500, } After 18 months, { SUBSISTENCE, or if a FAC- tor or WRITER to be al- lowed 244 per mensem, (modified.) </div> <div> One year, ONE-EIGHTH.  Salaries 500 to 2,000, } One year to } ONE-SIXTH.  18 months, }  After 18 months, SUBSISTENCE.  One year, ONE-SIXTH.  Salaries above 2,000, } One year to } ONE-FOURTH.  18 months, }  After 18 months, SUBSISTENCE : (See Nos. 79-81.) .. </div>		159, 259
79 <i>New Consolidated</i> <i>Rules.</i> <i>Scale.</i>	By the CONSOLIDATED RULES of the 18th December 1832, ... Salaries as far as 500, } First year, No DEDUCTION, or leaving less than } or 500 clear. 500 per mensem, .. <div> Remain- } To LEAVE one-sixth  ing } less than 500.  Period to }  18 months, }  First year, ONE-EIGHTH.  500 to 2,000, } Remaining } ONE-SIXTH.  period, }  First year—ONE-SIXTH.  Above 2,000 } Remaining } ONE-FOURTH.  period, }  BEYOND EIGHTEEN MONTHS. Absence entails loss of appoint- ment, on the OUT OF EMPLOY ALLOWANCE of the several ranks of the absentees, (See Nos. 80, 81.) .. </div>	G.O. 18 Dec. 32. Appendix.	
80 <i>Further</i> <i>restrictions.</i> <i>Second leave.</i>	An additional rule imposing further restrictions in regard to ab- sence at the CAPE, MADRAS, PENANG, &c. was promulgated on the same date; viz. A SECOND leave on sick certificate, AFTER one exceeding six months, Involves forfeiture of appointment, ..		2, 765
81 <i>Exception;—three</i> <i>years intervening.</i>	UNLESS THREE YEARS shall have intervened between resumption of office after the first, and departure from station on the second leave, III. ON PRIVATE AFFAIRS.		2, 765
82 <i>PRIVATE AFFAIRS.</i>	LEAVE ON PRIVATE AFFAIRS will be granted or refused "with re- ference to PUBLIC CONVENIENCE and the GROUNDS of the applica- Pleasure of Govt.	G.O. 1 Mar. 17.	

## DIGEST OF CIRCULAR ORDERS,

<b>ABSENCE.</b>	DIVN. I. § 3. CLASS III. PRIVATE AFFAIRS,— <i>Continued.</i>	<b>ABSENCE.</b>	No. Page.
<i>Seasons.</i>	tion" entirely at the DISCRETION of Govt. and the practice in regard to SEASONS at which leave may be obtained is assimilated in all the Departments, .. .. .	C. O. 19 Oct. 32.	159. 260
63 APPLICATIONS.	The mode of application has been already laid down under Class No. I. of this section, (See Nos. 40—89.) .. .. .	Appendix. G. O. 1 Mar. 17.	2. 765
64 DEDUCTIONS.	The deductions prescribed by the orders of the 1st March, 1817, (superseded) were,	1 Mar. 17. C. O. 19 Oct. 32.	
<i>W. Provs. Superseded.</i>	WESTERN PROVINCES as far as 8 weeks in the year,	} ONE-SIXTH.	
<i>L. Provs. Superseded.</i>	LOWER PROVINCES, 6 weeks,		
	Any term beyond those periods respectively, ONE-THIRD, (See No. 85.) .. .. .	G. O. 18 Dec. 32. Appendix.	159. 260
65 New Rules. Scale.	By the CONSOLIDATED RULES, they are As far as one month, No DEDUCTION, .. .. . CONTINUOUS beyond one month, during the ENTIRE PERIOD of } ONE-THIRD, .. .. . absence, .. .. . See also G. O. 29th Sept. 1835, .. .. .	G. O. 18 Dec. 32. Appendix. Note.	2. 764 159. 259
§ 4. WITHOUT LEAVE.			
66 DEPARTURE Report.	Any officer leaving the limits of his Jurisdiction WITH or WITHOUT the Orders of Govt. is bound to REPORT the circumstance to the CIVIL AUDITOR, .. .. .	G. O. 1 June, 30. C. O. 29 June, 30.	74. 138
67 WITHOUT LEAVE. Entire forfeit.	Any officer absent from his station WITHOUT LEAVE shall be considered to have forfeited his whole allowances, UNLESS the Penalty be remitted by Government, .. .. .	.. .. .	74. 138
68 EXCESS, Same penalty.	Any officer EXCEEDING his leave shall be held by the Civil Auditor to be ABSENT WITHOUT LEAVE, for the period of such excess, .. .. .	.. .. .	74. 138
DIVISION II. LEAVE BY COMMISSIONERS.			
69 APPLICATIONS.	Officers under the immediate control of the Cs. R. will apply to them, .. .. .	G. O. 15 Mar. 33. Appendix.	4. 767
90 Subordinates.	Joint Magistrates, Deputy Collectors and Assistants, through their immediate superiors, .. .. .	.. .. .	4. 767
91 POWERS of Cs. R. Leave one month.	Cs. R. may grant leave to European officers under their control, Not exceeding ONE MONTH in the official year, Arranging for the DUTIES of the vacant office, .. .. .	.. .. .	4. 767
92 No report.	WITHOUT REPORT TO GOVERNMENT, .. .. .	.. .. .	4. 767
93 Annual Statements.	But furnishing Name, Period and Total days' leave, to each officer, in ANNUAL STATEMENTS, .. .. .	.. .. .	4. 767
94 DEDUCTIONS. Beyond a month.	Absence, CONTINUOUS, beyond a month, though in two official years, and under a month in EACH, will entail loss of salary under the rules, for the WHOLE TERM, including the month, ONE-THIRD, .. .. .	.. .. .	4. 767
95 REFUSAL.	Cs. R. may REFUSE leave of absence. Public inconvenience, Difficulty of providing for duties, or Unfavorable opinion of public conduct, is sufficient GROUND OF REFUSAL, .. .. .	.. .. .	4. 768

## PRESIDENCY BOARDS OF REVENUE.

<b>ABSENCE.</b>		DIVN. II. LEAVE BY Cs. R.,— <i>Continued.</i>	<b>ACCT. GENL.</b>	No. Page.
96	APPLICATIONS TO GOVT. <i>Provisional plans. Last leave.</i>	Cs. R. will submit, with their plans for performance of the duties, applications for leave <b>BEYOND THEIR COMPETENCY</b> , .. .. .	G. O. 15 Mar. 33. Appendix.	
97	PREVIOUS LEAVE. <i>Cs. R. can only complete a month.</i>	With particulars of PREVIOUS LEAVE to applicants, .. .. . In cases when previous leave has been obtained from Govt. including part of a month in any official year, with or without sick certificate,—Cs. R. cannot sanction absence beyond the number of days, to COMPLETE ONE MONTH, .. .. .		4. 768 4. 768
98	REPORTS TO CIV. AUDR.	Cs. R. are required to REPORT to the CIV. AUDR. DATES of granting leave; Of its commencement; Of return to duty, and Arrangements for the vacant office, .. .. .		4. 768
99	REPORTS TO S. B. R.	All cases of leave granted by a C. R. to a subordinate, are to be REPORTED TO THE S. B. R.; stating when, and for how long, the absentee last had leave, .. .. .	C. O. 30 May, 37.	384. 711
<b>DIVISION III. LEAVE TO DY. COLS. IX. 33.</b>				
100	DEPUTY COLLECTORS IX. 33.	The R. H. the Governor of Bengal, adverting to the Rules under which leave of absence is granted to Principal Sudder Ameens, Sudder Ameens and Moonsiffs, extended the fifth Rule to Depy. Cols. IX. 33; as follows, .. .. .	G. O. 29 Nov. 36. Appendix.	8. 770
101	DEDUCTIONS one-half.	DURING ABSENCE, for whatever period, On from whatever cause, Deductions to be ONE-HALF the allowances, .. .. .		8. 770
102	Vacations.	EXCEPTION, duly authorized leave at the DUSSERAH and MOONHURM, .. .. .		8. 770
103	Excess of Vacations.	BUT, if the VACATION be exceeded, deduction will be made, as above, for the ENTIRE PERIOD, including the vacation, .. .. .		8. 770
<b>DIVISION IV. LEAVE TO NATIVE OFFICERS.</b>				
104	POWERS OF COMMISSIONERS.	Cs. R. are empowered to grant or withhold leave, applied for by Native Officers on their own Establishments, or on those of SUBORDINATE REV. OFFICERS, .. .. .	R. P. C. LXVI.	.. 33
<b>ABSTRACTS AND BILLS.</b>				
105	DUPLICATES.	To be uniformly drawn out in duplicate, (See No. 664,) .. .. .	—	63. 128
106	OF LETTERS.	Abstracts of Letters, (See Nos. 1743-7,) .. .. .		
<b>ACCESS.</b>				
107	TO Bds. REV. Parties or Agents.	Free to the BOARDS OF REVENUE, to all parties, or their Agents, on matters affecting INDIVIDUAL INTERESTS, .. .. .	G. O. 21 May, 1819.	49. 33
108	PUBLIC SETTINGS.	All orders on PETITIONS were required to be passed at PUBLIC SITTINGS, Open to the parties, On stated days, Duly intimated to the Community, .. .. .		.. .. .
109	Advantages.	The Board had been considered too EXCLUSIVELY an office of ENGLISH record. Full information,—not to be elicited from ENGLISH CORRESPONDENCE,—would be obtainable through the activity of private interest, “if the parties were FULLY APPRISED of the circumstances influencing a judgment of the Board,” .. .. .		49. 33
<b>ACCOUNTANT GENERAL.</b>				
110	TRANSFERS OF REV. PAYMENTS. To be consulted.	THE ACCT. GENL. is to be consulted on all occasions of proposed TRANSFERS of Revenue payments, from one Treasury to another, .. .. .	C. O. 28 Feb. 32.	129. 211
111	In all cases.	EVEN when the parties are ready to PAY the prescribed PREMIUM, .. .. .		129. 212

## DIGEST OF CIRCULAR ORDERS,

## Control of Treasuries.

## ACCT. GENL.

## ACCT. R. D. No. Page.

			G. O.	
112	To REGULATE TREASURIES.	His ORDERS are to be implicitly obeyed by all officers in charge of 7 May, 24.	C. O.	
		Treasuries :	31 July, 32.	
113	Management.	1. In regard to MANAGEMENT.	.. ..	145. 231
114	Generally.	2. And GENERALLY.	.. ..	C. O.
115	Dacca and Delhi cases.	These orders arose, the former out of a case of EMBEZZLEMENT at DELHI (See Nos. 6008—13), the latter out of DEVIATIONS from established rules to meet practical local inconvenience, (See Nos. 949—72.) when the Collector of Sylhet received the REVENUE in COPPER, and the Commissioner of Dacca ordered that HALF the ARKABEE PAYMENTS might be made in that coin, .. ..	28 Dec. 32.	165. 272
			.. ..	165. 272
			G. O.	
116	Disposal of funds.	The Cs. R. are prohibited from any interference with the Dis- 8 Nov. 31.	C. O.	
		POSAL, by the ACCT. GENL. of Funds in Moofussil Treasuries, . . .	9 Dec. 31.	127. 208
117	Chittagong case.	These orders were issued in consequence of the C. R. Chittagong having sent to the Presidency a despatch of SHORT-WEIGHT RUPEES,—below the Mint standard, but of full Regulation standard of Currency,—which were destined for Chittagong, (See Nos. 939.47, .. ..	.. ..	127. 206
118	GENERAL REGISTERS, Receipts and Disbursements.	The Accountant General is required to keep GENERAL REGISTERS, in the form prescribed by Govt. for all Receipts and Dis- 9 Aug. 36.	G. O.	
		bursments, in ALL the Departments, (See Nos. 6351.2.)	C. O.	
		To be filled in MONTHLY as materials arrive, (See No. 298-308.)	9 Sept. 36.	320. 582

## ACCOUNTANT, REVENUE DEPARTMENT.

			C. O.	
119	REMITTANCES.	His directions regarding REMITTANCES are to be PROMPTLY at- 30 July, 24.	31 July, 32.	145. 228
		tended to, .. ..	.. ..	145. 228
120	Neglect.	And he will REPORT all instances of INATTENTION ; .. ..	.. ..	145. 228
121	MANAGEMENT OF TREASURIES.	Also in regard to the MANAGEMENT of Treasuries. .. ..	.. ..	145. 231
122	CORRESPONDENCE With Cols. Direct.	CORRESPONDENCE regarding ACCOUNTS will not be conducted through the Board of Revenue, but DIRECT between the COLLECTORS and the ACCT. R. D. .. ..	.. ..	145. 239
123	Circulars.	BUT the Acct. R. D. will communicate to the Bd. Rev. COPIES of all CIRCULARS connected with accounts, .. ..	.. ..	145. 239
124	Reason.	The proposal to the above effect had its origin in a Circular Order addressed by Mr. Onkes, through the Boards, having been delayed in passing through their offices, and consequent difficulty in the detection of an embezzlement in the Delhi Treasury. .. ..	.. ..	145. 239
125	ACCOUNTS OF RESUMED LANDS Not obtainable.	Govt. having required a statement shewing the ACCESSION of REVENUE from Lands resumed under Regns. II. 19, and III. 28, 31 Aug. 32.	C. O.	
		application was made by the S. B. R. to the Acct. R. D.—but that officer was unable to compile a return up to 1827-28, “with any accuracy from the accounts in his office.” .. ..	.. ..	148. 242
126	Control defective.	The above was adduced by the S. B. R. in proof of the justness of an OPINION expressed by Govt. that sums collected from resumed lands are brought to account under heads “which do not admit of CHECK or CONTROL.” .. ..	.. ..	148. 242
127	INEFFICIENT BALANCES.	The attention of the Rev. ACCT. was enjoined, to the establish- G. O.	29 Nov. 36.	
	Vigilance enjoined.	ment of a vigilant, prompt and unremitting control over the .. ..	C. O.	
		INEFFICIENT BALANCES. .. ..	9 Jan. 37.	343. 641

## PRESIDENCY BOARDS OF REVENUE.

ACCT. R. D.

INEFFICIENT BALANCES.—Continued.

ACCOUNTS.—No. Page.

- 128 *Personal responsibility of Col.* The above SPECIAL INJUNCTION arose out of a proposition of Mr. Ricketts, C. R. Cuttack, for rendering officers in charge of Treasuries liable to deduction from their salaries, of ANY AMOUNT borne on two successive statements of inefficient Balances, for the ADJUSTMENT of which they might ~~fail~~ intermediately to apply;—and this WHETHER THE PARTIES BE THE DISBURSING OFFICERS or NOT;—which was eventually adopted, though opposed by the Acct. as a measure unnecessarily harsh, (See Nos. 2971—3000.)
- G. O. 29 Nov. 36.  
C. O. 9 Jan. 37.  
.. 343. 641

## ACCOUNTS.

## General Rules.

- 129 *Discussions in S. B. R.* All QUESTIONS discussed in the S. B. R. in connection with accounts, annual and periodical, require the concurrent voices of TWO MEMBERS, .. .. . R. P. S. B. xv. " 6
- 130 *Alterations require sanction of Govt.* BUT under a Resolution of Government on the first report of the Statements' Committee—which is a Standing Committee for the revision of all Forms and Returns,—it was determined that, No NEW FORM shall be called for, nor statements APPROVED by the Comm. ALTERED, by the S. B. R. without sanction of GOVERNMENT, .. .. . G. O. 12 July, 36.  
C. O. 27 July, 36.
- 131 *Exceptions.* EXCEPTIONS.—Requisitions for information in whatever shape, to be only ONCE rendered, .. .. . 313. 573
- 132 *Statements' Committee.* The FORMS of ALL accounts, statements and periodical returns, of the following descriptions,  
Class I. From COLS. to REV. ACCT.  
II. From COLS. to Cs. R.  
III. From Cs. R. to S. B. R.  
IV. From ACCT. R. D. to S. B. R. and  
V. To ACCT. GENERAL,  
*Revision.* having undergone an entire and scrutinizing REVISION, the SYSTEM of accounts, &c. PROMULGATED in 1829,—thereafter variously modified,—became altogether superseded and NEW FORMS have been LITHOGRAPHED and CIRCULATED.
- New Forms.*

## Classification.

- 133 *Classification.* Consequently the entries under this head are separated into THREE DIVISIONS.  
DIVISION I. contains OLD ORDERS and the principal MODIFICATIONS of the system of 1829 up to the Revision by the Statements' Committee of 1836.  
DIVISION II. The Revision by the STATEMENTS' COMMITTEE under date the 17th and 19th May, as amended by Govt. Orders, and subsequent approved resolutions of the 18th and 22nd Aug. 1836.  
DIVISION III. All SUBSEQUENT Modifications, Corrections, or calls for statements.  
134 *Statements and Returns.* N. B. The same arrangement has been made of the Returns, the forms of which the Committee revised, not relating to "ACCOUNTS," under the head "STATEMENTS and PERIODICAL RETURNS."

## DIVISION I.—BEFORE THE REVISION.

- 135 *BALANCES.—ANNUAL STATEMENT.*—Acct. R. D. to Cs. R. discontinued, and monthly report on Towjees, substituted, .. .. . C. O. 1 May, 32. 139. 220
- 136 *DEMANDS, COLLECTIONS and BALANCES.* See JUMMA WASIL BAQEE.
- 137 *EMBAKMENTS.* The ANNUAL ACCOUNTS were sent to Govt. by Cs. R. through CIVIL AUDITOR, .. .. . R. P. C. lxxii. .. 39

## DIGEST OF CIRCULAR ORDERS.

ACCOUNTS.		DIVN. I. BEFORE THE REVISION,—Continued.	ACCOUNTS.	No. Page.
138	EMBANKMENTS.	The above was modified on a CHANGE of system of SUPERINTENDANCE, and it was ordered that the Reports be submitted to Government through SUPERINTENDING ENGINEERS and MILITARY BOARD, .. .. .	G. O. 20 Sep. 31. C. O. 4 Oct. 31.	124. 197
139	EXTRA ESTABLISHMENTS.	ANNUAL Cs. R. to S. B. R. remained to be furnished, when other returns of the same class were superseded, ..	C. O. 29 Dec. 29.	57. 115
140	Column of Charges.	Column headed MONTHLY AMOUNT of CHARGES was divided into two; one heading as before, the other to be "TOTAL CHARGES DURING THE YEAR," as a check to the expences of KHAS MANAGEMENT. .. .. .	C. O. 18 Sep. 32.	155. 249
141	INEFFICIENT BALANCES.	The Late Bd. Rev. prohibited the practice of carrying advances to BUTWARA AMERNS to debit of this account, ..	C. O. 4 Mar. 28.	93. 69
142	INTEREST AND PENALTY.	J. W. BAQER to be kept by Cols. monthly and furnished yearly, in ABSTRACT, to the Cs. R. ..	C. O. 23 Apl. 30.	68. 133
143	—————	J. W. BAQER up to 1239 B. S. to be furnished by Cols. to Cs. R. together with a statement of IRRECOVERABLE BALANCES of Int. and Penalty, .. .. .	C. O. 16 July, 33.	182. 296
144	IRRECOVERABLE BALANCES.	A return was ordered to be furnished with the Annual Bukya Towjee, Cs. R. to S. B. R. ..	C. O. 17 July, 32.	143. 225
145	JUMMA WASIL BAQEE.	Cols. to Cs. R. to be furnished as under, viz. MUHALWARRE, in Persian; .. .. .	C. O. 27 Apl. 30.	69. 134
146	Pergunnahwar.	PERGUNNAHWAR, or in ABSTRACT; English, ..	69. 134	69. 134
147	Persian Form.	THE PERSIAN FORM to be ABRIDGED omitting the columns "Names of Tuhseeldars," "Ruqbu of each Muhul," "Number of Malgoozars," &c. &c. .. .. .	69. 134	69. 134
148	Special call by Govt.	GOVERNMENT, on receipt of the Official Accounts for 1833-34 made a SPECIAL CALL for a statement of Demands, Collections and Balances, with explanations, (prescribing forms, superseded, and not therefore introduced) to be furnished YEARLY, .. .. .	G. O. 13 Oct. 34. C. O. 5 Dec. 34.	233. 444
149	Returns dispensed with.	BUT delay having arisen in furnishing the first returns, and the Board having, in the interim, organized a NEW SYSTEM of Report by which all Balances, Hal and Bukya, are brought, EVERY QUARTER, comprehensively under review, these returns were eventually dispensed with, (See Nos. 5912—19.) .. .. .	G. O. 12 July, 36. C. O. 27 July, 36.	313. 565
150	KHAS ACCOUNTS.	ANNUAL STATEMENTS Cs. R. to S. B. R. were RETAINED when the Cs. R. were relieved from sundry other accounts, prescribed under the system of 1829, .. .. .	C. O. 29 Dec. 29.	57. 115
151	Adjustment and Audit.	AUDIT—ESTABLISHMENTS to be charged and passed in the JUMMA KHURCH, APPOINTMENT being made when more than one estate is under a Tuhseeldar. The NET JUMMA only to pass into the Towjee and Treasury Accounts, .. .. .	C. O. 14 Oct. 34.	228. 438
152	—————	JUMMA KHURCH. The S. B. R. ordered that ALL CHARGES whatsoever should be inserted in these Accounts, ..	C. O. 28 Feb. 32.	130. 212
153	—————	JUMMA WASIL BAQER to be furnished by the Cols. to the Cs. R. with the JUMMA KHURCH, .. .. .	C. O. 25 Sep. 32.	157. 251
154	—————	BUT a DIVISION J. W. BAQER, with a single ADDITIONAL COLUMN, for "Expences of collection or management, or otherwise incurred" will suffice for the S. B. R. .. .. .	157. 251	157. 251
155	—————	IRRECOVERABLE BALANCES to be reported with the J. W. BAQER of 1239, B. S. .. .. .	20 Aug. 33.	163. 302

## PRESIDENCY BOARDS OF REVENUE.

<b>ACCOUNTS.</b>		DIVN. I. BEFORE THE REVISION,—Continued.	<b>ACCOUNTS.</b>	No. Page.
156	NEGLIGENCE of REVENUE LOCAL AUTHORITIES.	Cols. heavily FINED for delaying Towjees, (See Nos. 5884.5)	—	3.4
157-	Inaccuracy.	The S. B. R. called the attention of the Cs. R. to the utility of transmitting Statements and Accounts, without carefully TESTING their ACCURACY, .. .. .	C. O. 26 Aug. 34.	223. 434
158	Dependence on Amlah.	They REPRIMENDED the EXTREME DEPENDANCE in which Cols. permitted themselves to be placed upon SUBORDINATE AGENCY for the performance of the most IMPORTANT DUTIES, viz ; Prevention of abuses and laxity in COLLECTIONS. Prompt DETECTION of CAUSES ; Application and suggestion of REMEDIES.	—	—
	Personal Attention.	And they urged the Cols. to become complete masters of their Accounts and pursue a systematic practice of CHECK and COMPARISON, .. .. .	—	223. 434
159	PERIODS.	Comprised in Statements and Returns, should correspond with the OFFICIAL REVENUE YEAR, and its Monthly, Quarterly or other Divisions, in the accounts rendered to the Rev. Acct. .. .. .	C. O. 5 May, 29.	16. 73
160	English Era.	To be regulated by the ENGLISH months and the ENGLISH year of account, May 1st to April 30th, throughout the Jurisdiction of the S. B. R. .. .. .	—	313. 553
161	From 1 May, 37.	The above system TO HAVE EFFECT from the 1st May, 1837, .. .. .	C. O. 5 Sep. 36.	319. 579
162	Repeated.	The above orders, noted in the Resolutions of the STATEMENTS' COMMITTEE, .. .. .	C. O. 26 Oct. 36.	328. 607
163	Attention Enjoined.	Attention enjoined to the Introduction of the new system from the 1st MAY, 1837, .. .. .	C. O. 13 June, 37.	393. 732
164	RESUMED MUHALS.	Accounts to be kept SEPARATE,—	C. O.	—
165	Separate.	With separate RETURNS and PERIODICAL STATEMENTS, .. .. .	31 Aug. 32.	148. 241
166	Defective System.	The foregoing orders were the consequence of an apprehension expressed by Govt. that the "sums collected from resumed Muhals" were "brought to account, under heads, which did not admit of check or control," which appeared warranted by the Report of the ACCOUNTANT R. D. that a Statement of the ANNUAL ACCESSION of REVENUE from RESUMPTIONS could not be prepared with any accuracy from his office, .. .. .	—	148. 241
167	TOWJEEs, PERIODICAL,—	to be furnished by Cs. R. to S. B. R. and Govt. .. .. .	R. P. C. xi.	.. 5
178	—	BUKYA, ANNUAL. Cs. R. to S. B. R. RESERVED in relieving the Cs. R. from the preparation of Sundry Accounts and Statements, Cols. EXPLANATIONS and RESOLUTIONS of Cs. R. to be appended, .. .. .	C. O. 29 Dec. 29.	51. 115
169	Punctuality.	BUKYA. Special attention directed to the preparation and functional transmission of the above return, .. .. .	C. O. 1 May, 32.	139. 220
170	—	MONTHLY REPORTS to be furnished by the REV. ACCT. to the S. B. R., and EXTRACTS, to the Cs. R. .. .. .	—	139. 220
171	—	QUARTERLY HAL TOWJEE, prescribed by the S. B. R. in consequence of increasing tardiness in the realization of the Revenue, To be furnished by Cols. to Cs. R. and COPIES of RESOLUTIONS of the Cs. R. to be sent to the S. B. R., so as to reach by the 20th day of the month, succeeding the close of the quarter, .. .. .	C. O. 25 July, 34.	217. 428
172	Resolutions. In twenty days.	MONTHLY HAL TOWJEEs. Furnished by Cols. to Cs. R. and by Acct. R. D. to Cs. R. dispensed with, .. .. .	C. O. 7 Sep. 35.	268. 494
173	—	QUARTERLY HAL TOWJEE described above, substituted, will suffice, .. .. .	—	268. 494
174	Verification.	VERIFIED by the Acct R. D. .. .. .	—	268. 494

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## DIGEST OF CIRCULAR ORDERS,

## ACCOUNTS.

DIVN. I. BEFORE THE REVISION.—*Cont.*

ACCOUNTS. No. Page.

175	<b>TOWJEE'S PERIODICAL</b>	HAL and BUKYA, Continued.	C. O.	
		NEW QUARTERLY TOWJEE. Form prescribed with directions.	14 Mar. 36.	294.524
176	<i>Substituted for No. 171.</i>	This Return comprises a Statement of all particulars connected with the collection of the Land Revenue on account of the CURRENT and FART years; and is prescribed INSTEAD of the MERR RESOLUTIONS of the Cs. R. provided for above; (See No. 171.)	..	294.524
177	<i>One month after close of Quarter.</i>	The period for its submission to the S. B. R. is fixed at one MONTH from the close of the QUARTER REVIEWED, (See No. 5912—19.)	..	293.524
178	<b>Errors.</b>	ERRORS, pointed out in some of the above forms of Statement:	C. O.	
		<i>For</i>	<i>Read</i>	16 June, 36.
		Col. I. "Balance at the close of preceding Quarter of former year 18—, in Bukya Balances."	Col. I. "Balance at the close of preceding Quarter of former year 18—, including all the Bukya Balances."	
		Note at top of page 3.		
		"Immediately."	"Invariably."	
		"WASIL" is printed between the 2nd and 3rd columns, instead of including the 3rd and 4th, and "BAKHE" instead of appearing over the 5th, is in the place of "WASIL,"		
		..	..	311.550
179	<b>WARDS' ESTATES.</b>	Accounts to be examined and AUDITED by the Cs. R.	R. P. C.	
180	————	Accounts called for by the CIVIL COURTS to be furnished by the Cs. R.	xxiv.	21
181	————	Accounts of Estates situate in DIFFERENT ZILLAHs, may be ordered by the Cs. R. to be furnished in ONE,	..	21
182	————	YEARLY RETURN prescribed, with Explanations,	C. O.	
183	————	GENERAL STATEMENT prescribed, to be furnished on RELEASE of the Estate,	22 Oct. 33.	187.306
		..	C. O.	
		..	13 Mar. 35.	245.460

DIVISION II.  
REVISION BY STATEMENTS' COMMITTEE.

## § 1. GENERAL RESOLUTIONS.

N. B. Where Resolutions are referred to by Numbers, they are those of the FIRST Meeting of the Committee, 17th and 19th May, 1836, unless otherwise indicated.

184	<b>NEW SYSTEM.</b>	ALL Statements and Accounts, connected with the LAND REVENUE shall be sent to the Rev. ACCT. DIRECT from Cols. and other Officers, in charge of Districts,	G. O.	
	<i>All Accounts of Land Rev. to Rev. Acct. Res. I.</i>	..	12 July, 36.	
		..	C. O.	
		..	27 July, 36.	313.553
185	<b>Exceptions.</b>	EXCEPTIONS. QUARTERLY HAL TOWJEE, ACCOUNTS of WARDS' ESTATES, ACCOUNTS of KHAS ESTATES,	..	313.553
186	<b>English Calendar.</b>	ALL Accounts shall be kept uniformly by the English year, from the 1st May, to the 30th April, and by the English months, in all Districts BENGAL, FOULES, UMLEE, &c.	..	313.553
187	<b>Kistbundeas.</b>	No new arrangement of the KISTBUNDEAS will be necessary: Kists will fall due on the first day of the ENGLISH MONTH NEXT SUCCEEDING the DATE ON WHICH THEY WOULD HAVE BEEN PAYABLE according to the Native Kistbundee.	..	
		E. G. Kist CHYTE, 1242 B. S. due on the 1st Bysakh 1243 B. S. 12th April, 1836, A. D. would not have been due till the 1st May, 1837, 20th Bysakh, 1243 B. S.	..	313.554

## PRESIDENCY BOARDS OF REVENUE.

ACCOUNTS.		DIVN. II. § 1. GENERAL RESOLUTIONS.—Continued.	ACCOUNTS.	No. Page.
188	<i>Interest Foregone for Uniformity.</i>	The disadvantage of INTEREST acceded to the Zemindars, will be more than compensated to the Government, by the public conveniences of UNIFORMITY of system, superseding the necessity for ADJUSTMENTS of accounts, .. .. .	G. O. 12 July, 36. C. O. 27 July, 36.	313. 554
189	<i>Lithographed Forms. Resn. III.</i>	Forms of REVISED Accounts, Statements and Returns to be LITHOGRAPHED and CIRCULATED. .. .. .	.. .. .	313. 554
190	<i>Proposed control by S. B. R. Resn. IV.</i>	It was PROPOSED that the sanction of the S. B. R. should be necessary for the DISCONTINUANCE or ALTERATION of Forms, or requisition of NEW; .. .. .	.. .. .	313. 554
191	<i>Government reserve it.</i>	BUT GOVERNMENT directed, instead, that its own sanction should be necessary, .. .. .	.. .. .	318. 573
192	<i>Exception. Forms once rendered.</i>	UNLESS in cases of requisition for information in any shape, to BE ONLY ONCE RENDERED. .. .. .	.. .. .	313. 573
§ 2. TO STAND.				
* I. COLLECTORS TO REVENUE ACCOUNTANT.				
Monthly.				
193	<i>DEPOSITS. Annual. Resn. XXVII. 17th &amp; 19th May.</i>	Annual. Dispensed with; as soon as ONE COMPLETE Annual Statement is received from each Collectorship, .. .. .	G. O. 12 July, 36. C. O. 27 July, 36.	313. 557
194	<i>INTEREST and PENALTY. Resn. XIII.</i>	Current Kists and former years, .. .. .	.. .. .	313. 556
195	<i>Resn. XIII.</i>	Explanatory for 2ND MONTH, .. .. .	.. .. .	313. 556
196	<i>RECEIPTS and DISBURSEMENTS; ESTIMATES.—Resn. XXXII.</i>	Indispensable for financial arrangements in the Accountant's Office, and easy of preparation, .. .. .	.. .. .	313. 558
197	<i>TOWJEE, GENERAL HAL. Resn. V.</i>	—Form prepared by the Accountant APPROVED by Mr. Tucker, Mr. Ricketts, Mr. Harvey and Mr. Mills; and adopted, with this modification: “Or temporarily settled,” to be added to the second heading;—and an addition to the Note P. at the foot of the Statement, to the effect that, unless specially ordered, the Column of REMISSIONS needs ONLY to be filled up in the LAST month of the year, .. .. .	.. .. .	313. 554
198	<i>Resn. VIII.</i>	GENERAL HAL: Explanatory for the SECOND MONTH; introduced as an APPENDIX to No. 197, .. .. .	.. .. .	313. 555
199	<i>Resn. XII.</i>	POLICE LANDS: explanatory for the SECOND MONTH: embodied in the foregoing, .. .. .	.. .. .	313. 555
200	<i>TREASURY ACCOUNT. Resn. IX.</i>	Indispensable, and the foundation of all other Accounts. Certain ADDITIONS and ALTERATIONS generally approved, .. .. .	.. .. .	313. 555
Halfyearly.				
201	<i>INEFFICIENT BALANCES. Resn. XXVIII.</i>	Formerly Quarterly, but altered as above:—less frequently it would be an insufficient check, .. .. .	.. .. .	313. 559
Annual.				
202	<i>BALANCES. Resn. XVI.</i>	OF THE BUKYA TOWJEE. Detailed arrangement. Formerly a fourth-quarterly statement, adopted as an annual; the statements for the THREE other quarters having been DISCONTINUED, .. .. .	.. .. .	313. 556
203	<i>Resn. XVII.</i>	OF THE BUKYA TOWJEE, POLICE LANDS. The information to be EMBODIED in the foregoing, .. .. .	.. .. .	313. 556
204	<i>CIVIL SUITS. Resn. XXX.</i>	With a check for the recovery of “VAKHEEL'S FEES;” viz., a 6th Column, so headed; Comm. of Patna to be informed of the supersession of Orders of the 9th May (No. CCCIV. Page 538), .. .. .	.. .. .	313. 558
205	<i>DIET OF REVENUE and ABKAREE DEFAULTERS. Resn. XXXI.</i>	Indispensable, .. .. .	.. .. .	313. 558

## DIGEST OF CIRCULAR ORDERS,

ACCOUNTS. DIVN. II. § 2. TO STAND. CL. I. COLS. TO. REV. ACCT.—Cont.		ACCOUNTS. No. Page.	
		G. O.	
206 GENERAL TREASURY ACCOUNT;—Indispensable,	.. ..	12 July, 36.	
<i>Resn. XXIII.</i>		C. O.	
207 JUMMA COMPARATIVE STATEMENT;—Indispensable,	.. ..	27 July, 36.	313. 557
<i>Resn. XXI.</i>			313. 557
209 JUMMA WASIL BAQEE, GENERAL;—Indispensable,	.. ..		313. 556
<i>Resn. XIX.</i>			
209 KISTBUNDEE. Indispensable; with the following exceptions, to be expunged,			
<i>Resn. XVIII.</i>	Detail A. Annexations, B. Transfers, C. Increase, D. Decrease,	Explained in the comparative statement of the Jumma, No. 207,	313. 556
210 LANDS SOLD. The Committee were of opinion that some convenience was attained; but as their instructions were limited to the retention of those statements which might be considered INDISPENSABLY NECESSARY, they suggested that it be discontinued, and that it be required only when specially called for,	.. ..		313. 557
211 ——— GOVERNMENT however, observing that it had, for the last 30 years, been sent to the Cr. of Das. required that it should stand,	.. ..		313. 573
212 PENALTY on SOLD ESTATES. This statement was not furnished periodically; but was ADOPTED, and required annually,	.. ..		313. 557
II. COLLECTORS TO COMMISSIONERS OF REVENUE.			
<i>Quarterly.</i>			
213 NEW HAL TOWJEE. Including Balances Hal and Bukya;	.. ..	G. O.	
<i>Resn. LXXI.</i>	(See Nos. 3913—5919.)	12 July, 36.	
	<i>Annual.</i>	C. O.	
		27 July, 36.	313. 564
214 IRRECOVERABLE BALANCES. The Committee, at their Sittings of the 17th and 19th May, adopted this statement; but it was left to be modified, to meet the orders which require classification of reclaimable and irreclaimable items, and Registry of the former;	.. ..		
<i>Resn. LIX.</i>	(See Nos. 3084—121.)		313. 562
215 <i>Reens. I. II. III.</i> On the 18th August, the subject was taken up: forms of a statement and register were prescribed, and the Committee, at the 18th August, same time, proposed to Government, that reports should be specially required, with the next returns, of all Balances deemed irrecoverable, OF MORE THAN TEN YEARS' STANDING, to be cleared off under orders of the S. B. R.	.. ..	G. O.	
<i>Comm. proposed that S. B. R. write off old Balances.</i>		4 Oct. 36.	
		C. O.	
		26 Oct. 36.	
216 <i>But sanction of Govt. still necessary.</i> GOVERNMENT approved the forms, but required to be furnished with a BRIEF SCHEDULE of the BALANCES of old date, that its sanction might be obtained to write them off,	.. ..		328. 604
			328. 607
217 TOWJEE, BUKYA. The old form to be amended and modified when revised in order to be lithographed,	.. ..	G. O.	
<i>Resn. LVIII.</i>		12 July, 36.	
		C. O.	
		27 July, 36.	313. 562
218 WARDS' ESTATES. JUMMA WASIL BAQEE—BEFORE, a Quarterly and Halfyearly as well as an Annual Statement. By the resolution (LXI.) of the 17th and 19th May, returns were to be furnished, one for the first halfyear, and an annual at the close of the year,	.. ..		313. 563
219 <i>Modification.</i> But, on the 18th August, (Resn. IV.) it was on RECONSIDERATION, determined, that the return for the FIRST halfyear might be DISPENSED WITH, the yearly statement being sufficient,	.. ..	G. O.	
		4 Oct. 36.	
		C. O.	
		26 Oct. 36.	326. 605
220 ——— JUMMA KURUCH. This also was, before the revision, a quarterly and halfyearly, as well as an annual return,	.. ..	G. O.	
<i>Resn. LXI.</i>		12 July, 36.	
		C. O.	
		27 July, 36.	313. 563

## PRESIDENCY BOARDS OF REVENUE.

ACCOUNTS.		DIVN. II. § 2. TO STAND. CL. II. COLS. TO C. R.—Cont.		ACCOUNTS.	No. Page.
221	WARDS' ESTATES. GENERAL STATEMENT; Indispensable—But an alteration necessary in order to include particulars of INCIDENTAL KHAS MANAGEMENT, .. .. .			G. O. 12 July, 36. G. O. 27 July, 36.	313. 563
III. COMMISSIONERS TO SUDDER BOARD.					
QUARTERLY.					
222	NEW HAL TOWJEE, including Balauces Hal and Bukya : Resn. XC. (See Nos. 5913—5919.) .. .. .				313. 568
Annual.					
223	WARDS' ESTATES. GENERAL STATEMENT; Indispensable, .. .. .				313. 563
Resn. LXXVII.					
IV. REVENUE ACCOUNTANT TO SUDDER BOARD.					
Annual.					
224	BALANCES NET; EXPLANATORY ARRANGEMENT, attached to the BUKYA TOWJEE, Resn. C. stands FOR THE PRESENT, .. .. .				313. 569
225	COLLECTIONS, CHARGES, and NET PROCEEDS of LAND REVENUE Fuslee. Resn. XCVIII. Indispensably necessary, .. .. .				313. 569
226	COMPARATIVE STATEMENT of the JUMMA Bengal and Fuslee. Both to stand, Resn. XCVIII. consolidated, according to the English Calendar, .. .. .				313. 569
227	JUMMA WASIL BAQEE of LAND REVENUE, Bengal and Fuslee—To stand, but Resn. XCVII. must be consolidated as the foregoing, .. .. .				313. 569
228	LANDS SOLD. Arranged, precisely as No. 210; dispensed with by the Committee, .. .. .				313. 570
229	Retained by Govt. BUT RETAINED BY GOVERNMENT, (See Resn. CIV.) .. .. .				313. 573
230	PILGRIM TAXES ;—Must be furnished as usual, .. .. .				313. 571
Resn. CIX.					
231	RECEIPTS and CHARGES. This is a very voluminous statement, and of no use Referred to Govt. in the office of the S. B. R. The Committee requested that the Government would determine whether its utility were found proportionate to its bulk, (See Resn. XCIX.) .. .. .				313. 569
232	Deferred. Government do not determine the point, pending a revision which similar returns are undergoing in the Judicial Department. They will pass definitive orders, after inspection of the first statement drawn up by Mr. Dorin, on the new plan, .. .. .				313. 574
233	TOWJEE, BUKYA; Indispensably necessary. See Resn. C. .. .. .				313. 569
V. TO THE ACCOUNTANT GENERAL.					
Daily.					
234	ADVICE of BILLS DRAWN; Indispensably necessary, (See Res. CX.) .. .. .				313. 571
Monthly.					
235	REGISTER of CASH, Received for GOVERNMENT LOANS; Indispensably necessary, (See Resn. CX.) .. .. .				313. 571
Monthly.					
236	CASH BALANCE;	} Indispensably necessary, (See Resn. CX.) ..			313. 571
237	REGISTER OF BILLS;				
238	REGISTER OF INTEREST paid on GOVT. LOANS;				
§ 3. DISPENSED WITH.					
I. COLLECTORS TO REVENUE ACCOUNTANT.					
Monthly.					
239	ABSTRACT of DAILY RECEIPTS, Current and former years. Proposed by the Resn. VII. ACCOUNTANT, but on the ground of objections made by Mr. Tucker, Mr. Ricketts, and Mr. Mills, M <sup>r</sup> . DORIN WITHDREW the proposition, 27 July, 36. G. O. C. O.				313. 555
240	DAILY CHECK TREASURY ACCOUNT. This return was not considered by the Resn. X. ACCOUNTANT to be indispensably necessary; and rather a check of the COLLECTORS' OFFICES, .. .. .				313. 555
241	To be maintained by Collectors, rendered to the Accountant, C <sup>s</sup> . R. should be required, at their watch by C <sup>s</sup> . R. periodical visits, to take especial care that the check is maintained, .. .. .				313. 57

## DIGEST OF CIRCULAR ORDERS,

ACCOUNTS. DIVN. II. § 3. DISPENSED WITH. CL. I. COLS. TO ACCT.—Cont. ACCOUNTS. No. Page.

242	FINES and PENALTIES under the STAMP LAWS: considered unnecessary; the Resn. XXXIV. information which it contains being furnished to the Superintendent of stamps, .. .. .	C. O. 12 July, 36. C. O. 27 July, 36.	313. 558
243	POLICE LANDS, MONTHLY HAL TOWJEE: Embodied in the Hal Towjee, dispensed Resn. XI. with as a SEPARATE RETURN, .. .. .	..	313. 555
244	— — — — — Explanatory for the SECOND MONTH—Introduced as an Appendix to the HAL TOWJEE, and discontinued as a SEPARATE RETURN, .. .. .	..	313. 555
245	TOWJEE.—APPENDIX to the MONTHLY HAL TOWJEE,—Mr. Tucker APPROVED, Resn. VI. Mr. Ricketts, and Mr. Mills OBJECTED to it—and Mr. Dorin suggested that the necessity for its continuance was superseded by the new Quarterly Hal Towjee, recently introduced,—SINCE MR. TUCKER'S REPORT, .. .. .	..	313. 555
	Quarterly.		
246	INEFFICIENT BALANCES, Stands now Halfyearly, Less frequently it would be an Resn. XXVIII. insufficient check, .. .. .	..	313. 558
247	POLICE LANDS. BUKYA TOWJEE discontinued as a SEPARATE RETURN, the information being introduced, annually, into the detailed arrangement of Balances, (See No. 202,) of the Bukya Towjee, .. .. .	..	313. 556
248	REMISSIONS in the BUKYA TOWJEE; unnecessary, .. .. .	..	313. 556
	Resn. XV.		
249	TOWJEE, BUKYA. An annual account being furnished, and the collections on account of Bukya Balances being entered in the New Hal Towjee, (See Nos. 5913—19), the necessity for this return is superseded, .. .. .	..	313. 556
	Halfyearly.		
250	CIVIL SUITS, with a check for the recovery of "VAKNELA" FEES." Retained as Resn. XXX. an annual, .. .. .	..	313. 558
	Annual.		
251	DEPOSITS. Retained as a monthly return, .. .. .	..	313. 557
252	Resn. XXVII. The annual return to be discontinued as soon as one complete annual statement shall have been received from every Collectorship, .. .. .	..	313. 557
253	INTEREST and PENALTY, and CONSOLIDATED INT. and PEN. JUMMA WASIL BAQEE. Dispensed with, on the grounds advanced in objection to it by Mr. Tucker; viz. the DIFFICULTY attending its preparation, and the necessity of an INCREASE of ESTABLISHMENT for the purpose, .. .. .	..	313. 557
254	POLICE LANDS, JUMMA WASIL BAQEE. This SEPARATE RETURN is dispensed with Resn. XXII. by EMBODYING the information in the General Land Revenue, Statement, .. .. .	..	313. 557
255	REMISSIONS. Unnecessary, .. .. .	..	313. 557
	Resn. XX.		
256	TUCCAVEE and INTEREST on TUCCAVEE. Not generally required, and need Resn. XXIX. to be furnished only in special cases, .. .. .	..	313. 558
	II. COLLECTORS TO COMMISSIONERS.		
	Weekly and Monthly.		
257	CASH BALANCE. Discontinued under the first Resolution of the Committee, Resn. XXXV. (See No. 184.) by which all returns, connected with accounts, with exceptions, therein specified, from Cols. to Cs. R. were dispensed with, .. .. .	..	313. 559
	Monthly.		
258	CERTIFICATE of CASH BALANCE,—See No. 257, .. .. .	..	313. 559
	Resn. XXXV.		

## PRESIDENCY BOARDS OF REVENUE.

ACCOUNTS, DIVN. II: § 3. DISPD. WITH. CL. II. COLS. TO CS. R.—Cont.

ACCOUNTS. No. Page.

Monthly and Quarterly.

G. O.

- 259 DIET ALLOWANCE of DEFAULTERS, disbursed and recovered. Bills, counter- 12 July, 36.  
*Resn. XLIII.* signed by the Cs. R., are a sufficient check; and a form of G. O.  
*Bills substituted.* such Bills will be prescribed, .. 27 July, 36. 313. 559

Monthly, Half-yearly and Annual.

- 260 FINES. Transferred to the Accountant under Resolution I. .. 313. 563  
*Resn. LXIV.*

Quarterly and Half-yearly.

- 261 WARDS' ESTATES, GENERAL STATEMENT. The annual is retained, with certain  
*Resn. LXII.* modifications, .. 318. 563  
 262 JUMMA KHURCH. The annual statement is also retained, .. 313. 563  
*Resn. LXI.*  
 263 JUMMA WASIL BAQEE. (See Nos. 218 and 219.) The half-yearly  
*First Order* statement, first ordered to be retained, as well as the Annual .. 313. 563  
*Resn. LXI.*

G. O.

4 Oct. 36.

- 264 Modification. But, on reconsideration\*, the retention of the annual only, deem- C. O.  
 ed sufficient, .. 26 Oct. 36. 328. 605

\* 18th Aug. Resn. IV.

Quarterly, Half-yearly and Annual.

G. O.

- 265 COLLECTIONS OF LAND REVENUE, COMPARATIVE STATEMENT. Discontinued; on 12 July, 36.  
*Resn. L.* the general grounds of Resolution I. It is also UNNECESSARY since C. O.  
 the introduction of the New HAL TOWJER, .. 27 July, 36. 313. 561  
 266 JUMMA WASIL BAQEE GENERAL. Dispensed with on the same grounds, .. 313. 560  
*Resn. XLVII.*  
 267 JUMMA KHURCH GENERAL. Unnecessary. .. 313. 560  
*Resn. XLVIII.*  
 268 JUMMA WASIL BAQEE, EXPLANATORY Account. Unnecessary as the original is  
*Resn. LII.* discontinued, .. 313. 561  
 269 KHAS ESTATES, JUMMA KHURCH. Superseded by the new form of Khas returns,  
*Resn. XLVIII.* (See No. 5512,) .. 313. 560  
 270 JUMMA WASIL BAQEE. Introduced into the revised statements  
*Resn. LI.* of Khas Lands, (See No. 5512.) .. 313. 561  
 271 EXPLANATORY of the foregoing. Unnecessary as the original is  
*Resn. XLIX.* dispensed with, .. 313. 561  
 272 RESUMED LANDS, J. W. BAQEE. Discontinued; on the same grounds as the  
*Resn. XLVII.* General Statement, (See Nos. 265-6.) .. 313. 560  
 Half-yearly and Annual.  
 273 PENSIONS. Not within the range of the duties of a C. R. belonging rather to  
*Resn. LXX.* the Civil Auditor's Office, in which other checks are adopted, .. 313. 564  
 274 REWARDS for TIGERS' HEADS, &c. To be checked by means of bills, under  
*Resn. LIV.* countersignature of the Cs. R. of which a form will be prepared by  
 the Rev. Acct. The Accountant can always prepare any special  
 return called for, .. 313. 561  
 Annual.  
 275 PENALTIES, under SEC. 2, REG. I. 01. Obsolete, .. 313. 563  
*Resn. LXVI.*  
 276 RESUMED LANDS, EXPLANATORY of the account of resumed Lakhiraj, itself dis-  
*Resn. LVII.* pensed with, .. 313. 562  
 \* 277 TULUBANA FUND. Information contained in this statement can be furnished,  
*Resn. LXVII.* at any SPECIAL call, by the Rev. Acct. .. 313. 564

## DIGEST OF CIRCULAR ORDERS,

## ACCOUNTS.

DIVISION II. § 3. DISPENSED WITH—Continued.  
III. COMMISSIONERS TO SUDDER BOARD.

## ACCOUNTS. No. Page.

		Annual.	G. O.
278	DEMANDS COLLECTIONS, and BALANCES OF LAND REVENUE. A yearly com- <i>Resn. LXXVI.</i> PARATIVE return, called for by Government; (See Nos. 148 and 149.) SUPERSEDED by the NEW HAL TOWJEE, .. .. 27 July, 36.	.. ..	313. 565
279	EXPLANATORY STATEMENT of the above—the same, .. ..	.. ..	313. 565
280	KHAS MUHALS, JUMMA WASIL BAQEE. Superseded by the new returns, <i>Resn. LXXVII.</i> .. ..	.. ..	313. 565
281	TULUBANA FUND. Unnecessary, .. ..	.. ..	313. 567

## IV. REVENUE ACCOUNTANT TO SUDDER BOARD.

		Monthly.	
282	TOWJEE, GENERAL HAL TOWJEE, LAND REVENUE and POLICE LANDS, Bengal. <i>Resn. XCV.</i> Already dispensed with under orders of S. B. R. of the 7th Sept. 1835; and still considered UNNECESSARY, .. ..	.. ..	313. 569
283	COMPARATIVE STATEMENT of the NET BALANCE, Bengal Dis- <i>Resn. XCV.</i> tricts;—the same, .. ..	.. ..	313. 569
284	The above for the Fuslee Districts;—the same, .. ..	.. ..	313. 569
		Quarterly.	
285	TOWJEE GENERAL, HAL TOWJEE of the UNSETTLED DISTRICTS, .. ..	.. ..	313. 569
286	COLLECTIONS, SUPPLEMENTARY statement; July to December,—unnecessary, .. ..	.. ..	313. 570
287	Biennial. In two years, on account of the Bukya—contains nothing which <i>Resn. CII.</i> is not to be found in other statements, .. ..	.. ..	313. 570
288	INTEREST and PENALTY and CONSOLIDATED INTEREST and PENALTY- <i>Resn. CV.</i> COMPARATIVE Statements considered no longer necessary, but may hereafter be SPECIALLY called for, if experience should shew that they are USEFUL or REQUISITE, .. ..	.. ..	313. 571
289	JUMMA WASIL BAQEE. DATES of discontinuance to be deter- <i>Resn. CVI.</i> mined by the REVENUE ACCOUNTANT, .. ..	.. ..	313. 570
290	RESUMED THANADAREE LANDS. JUMMA WASIL BAQEE may be again called <i>Resn. CIII.</i> for, if hereafter found necessary, .. ..	.. ..	313. 570
291	REWARDS for TIGERS' HEADS. Check established by Resolution LIV. sufficient, <i>Resn. CVIII.</i> (See No. 274.) .. ..	.. ..	313. 571

## V. TO ACCOUNTANT GENERAL.

		Weekly.	
292	REGISTER of BILLS DRAWN, not indispensable, necessary, .. ..	.. ..	313. 571

## § 4. NOT DISPOSED OF.

## II. COLLECTORS TO COMMISSIONERS.

		Quarterly.	G. O.
293	ABKAREE. } To be taken into consideration, in communication with the 12 July, 36.	.. ..	.. ..
294	OPIMUM. } REVENUE ACCOUNTANT, in connection with a revision of forms by <i>Resn. XLVI.</i> that officer and the Bd. C. S. and O. .. .. 27 July, 36.	.. ..	313. 560

## IV. REVENUE ACCOUNTANT TO SUDDER BOARD.

		Annual.	
295	RECEIPTS and CHARGES. Retained for the present, but open to inquiry, <i>Resn. XCIX.</i> (See Nos. 231, 232.) .. ..	.. ..	313. 569
296	TOLLS. The Committee defer disposing of this return, until the question as to the <i>Resn. CVII.</i> CONTROLLING Authority is determined, .. ..	.. ..	313. 570

## PRESIDENCY BOARDS OF REVENUE.

## ACCOUNTS.

## DIVISION III.

## ACCOUNTS. No. Page.

## AFTER THE REVISION BY THE COMMITTEE.

298	<b>ACTUAL RECEIPTS and DISBURSEMENTS.</b>	<b>GOVERNMENT</b> adverting to great	G. O.
	<i>Irregularity.</i>	IRREGULARITY in furnishing Accounts, to the serious public inconvenience of the FINANCIAL DEPARTMENT,	9 Aug. 36.
			C. O.
			9 Sept. 36. 320.580
299	<i>Displeasure of Government.</i>	Both in regard to ACTUAL ACCOUNTS, and Periodical ESTIMATES of Receipts and Disbursements determined to visit with the "SEVEREST PENALTIES" of "DISPLEASURE" any NEGLECT to furnish Accounts, &c. within the prescribed time,	.. 320.581
300	<i>Gazette notification.</i>	A DECLARATION to that effect was published in the GAZETTE,	.. 320.581
301	<i>Neglect inexcusable.</i>	Delay, or neglect, can admit of no excuse; "for no Accountant ought, ON ANY DAY, to allow his Treasury to close without having seen that EVERY TRANSACTION has been duly entered and balanced on the Books,"	.. 320.581
302	<i>Grounds.</i>	And MONTHLY accounts are but the AGGREGATE of daily transactions,	.. 320.581
303	<i>Abstracts Prescribed.</i>	GOVERNMENT prescribe monthly ABSTRACTS, in order to meet inquiries as to the state of the Accounts, at any period of the year.	
		I. ACTUAL RECEIPTS for each month,	
		II. ACTUAL DISBURSEMENTS for each month,	.. 320.582
304	<i>Registry by Acct. Genl. By Accountants.</i>	These REGISTERS to be kept, THE GENERAL REGISTER by ACCT. GENL. THE ACCOUNTANTS OF DEPARTMENTS to keep Registers corresponding, to be filled in monthly, to exhibit,	.. 320.582
305	<i>Actual Receipts.</i>	I. ACTUAL RECEIPTS, Separated from remittance operations, deposits and mere transfers or adjustment of accounts,	.. 320.582
306	<i>Disbursements. Partial adjustments.</i>	II. DISBURSEMENTS as exhibited by the CASH ACCOUNTS, N. B. PARTIAL adjustments to be arranged, according to a plan to be determined upon by the ACCOUNTANTS and AUDITORS of the several departments, in inter-communication,	.. 320.582
307	<i>Receipts.</i>	Form of REGISTER of ACTUAL RECEIPTS, (See No. 6351.)	.. 320.583
308	<i>Disbursements.</i>	Form of REGISTER of ACTUAL DISBURSEMENTS, (See No. 6351.)	
309	<i>ARREARS of REVENUE. Revised test of qualification.</i>	In connection with the REVISION of the system of Requisition for Periodical Reports on official CHARACTER, CONDUCT and QUALIFICATIONS (the original plan of which was disapproved by the Ct. of Dir.) it was ordered, as a test of the manner in which the Collectors perform their duties of supervision, in regard to the realization of the Revenue,	G. O. Gazette. 24 Dec. 36.
			.. 341.625
310	<i>Statement of S. B. R.</i>	That, IMMEDIATELY on the close of every year of account, a STATEMENT of OUTSTANDING ARREARS should be furnished by the S. B. R. to Government,	.. 341.625
311	<i>Per Centage.</i>	Noting;—PROPORTION per cent. to the JUMMA,	.. 341.625
312	<i>Collectors' Exertions.</i>	And degree in which the RESULT is attributable to the COLLECTOR or DEPUTY COLLECTOR,	.. 341.625
313	<b>ENGLISH CALENDAR.</b>	Attention was particularly enjoined by the Sudder Board of Revenue, to the orders for adjusting all SETTLEMENTS and ACCOUNTS and ALL PROCEEDINGS WHATEVER according to the ENGLISH MONTHS and ENGLISH YEAR OF ACCOUNT,	C. O. 13 June, 37.
		KISTBUNDRES Excepted,	.. 393.732
			.. 319.580
314	<b>INEFFICIENT BALANCES.</b>	Officers neglecting to attempt the adjustment of items of inefficient balance, for six months, are liable to have the full amount, so neglected, deducted from their salaries, "WHETHER THEY BE THE DISBURSING OFFICERS OR NOT, (Nos. 2971—3000.)	G. O. 29 Nov. 36. C. O. 9 Jan. 37. 343.630



## DIGEST OF CIRCULAR ORDERS,

ACCOUNTS.	DIVN. III. AFTER THE REVISION—Continued.	ADDRESS. No. Page.
315 IRRECOVERABLE BALANCES. The Committee proposed that the S. B. R. be authorized to write off all items, clearly irrecoverable, of older date than the 30th April, 1826, .. .. .	G. O. 4 Oct. 36. C. O.	26 Oct. 36. 328. 605
316 <i>Sketch for Govt.</i> BUT Government require a BRIEF SCHEDULE, .. .. .	G. O.	328. 607
317 TOWJEEES. Comparative NEW HAL TOWJEEES will be RETURNED, with the Resolutions of the S. B. R., without any SEPARATE LETTERS, .. .. .	C. O.	12 Dec. 36. 336. 616
318 <i>Rules.</i> RULES for observance, in REPORTING on them, .. .. .	C. O.	338. 621
319 <i>Responsibility of Attorneys.</i> 3 The S. B. R. direct that Officers SIGNING Towjees, themselves NOT responsible for the results, invariably NAME the PARTIES WHO ARE SO, .. .. .	C. O.	358. 670
<b>ACCOUNTS OF ZEMINDARS.</b>		
320 PRODUCTION. The Cs. R. have the power of the late Board of Revenue, for ENFORCING their production, .. .. .	R. P. C.	.. . 28
<b>ACT OF GRACE.</b>		
321 BIRTH-DAY. KING GEO. IV. <i>Release of Defaulters.</i> On the first Anniversary of the birthday*, of George the Fourth, after receipt of intelligence in India of his Accession to the throne, all DEFAULTERS in CONFINEMENT, Land Revenue and Sayer, or on account of other debts or penalties, were released:— Or as soon after as possible, .. .. . * 23rd April, 1822, (kept.) .. .. .	G. O. 29 Mar. 22. C. O. 6 Apl. 22.	59. 41
322 <i>Exceptions.</i> EXCEPTIONS. Gross fraud, or other acts rendering detention necessary for public example, .. .. .	.. .. .	.. .. .
323 <i>Inquiries.</i> LISTS were prepared exhibiting names, nature and amount of demand, date and period of sentence, and brief remarks on each case, .. .. .	.. .. .	.. .. .
<b>ACTS OF THE GOVERNMENT OF INDIA.</b>		
324 NEW COINAGE;—XVII. 35. To be promulgated in the NATIVE LANGUAGES, by all Rev. Authorities, .. .. .	C. O.	11 Apl. 36. 298. 529
325 SUMMARY SUITS;—VIII. 35. Gives no appellate Jurisdiction to a C. R. in cases of SUMMARY SUITS, determined by Collectors under Reg. VIII. 31. .. .. .	G. O. 11 Oct. 36. C. O.	29 Nov. 36. 333. 611
326 BUTWARRA, XX. 36. The New Butwarra Law provides as follows;— .. .. .	Appendix.	7. 769
327 § 1. REMOVES prohibition of sales DURING THE YEAR, .. .. .	.. .. .	7. 769
328 § 2. and 3. Authorizes the S. B. R. to QUASH Butwarraes, after SIX MONTHS' NOTICE, .. .. .	.. .. .	7. 769
329 § 4. Gives legal SANCTION to all orders quashing Butwarraes, ANTECEDENTLY to the 1st Oct. 1836, .. .. .	.. .. .	7. 769
<b>ACT OF PARLIAMENT.</b>		
<i>New Chapter. III. and IV. Ch. IV. C. XXXV.</i>		
330 EUROPEANS <i>Holding Lands.</i> § 86. REMOVES restrictions upon Europeans HOLDING LANDS. Attention directed to it, .. .. .	C. O.	10 Feb. 35. 240. 453
331 <i>And offices.</i> § 87. SUPERSEDES the Restriction in Sec. 17. IX. 33, reserving the appointments of Deputy Cols. under that Regulation, exclusively, for NATIVES of INDIA, (See No. 1950-2.) .. .. .	16 Feb. 36. C. O.	29 Feb. 36. 287. 516
<b>ADDRESS.</b>		
332 POLITICAL AGENTS. Political Agents, or other authorities exercising the charge of relations with foreign states, are not to be addressed by PERSIAN ROOUKARRES, .. .. .	C. O.	12 May, 29. 19. 74
333 SUDDER BOARD. Address prescribed; "to the SUDDER BOARD of REVENUE" without enumeration of names, .. .. .	C. O.	28 Aug. 29. 41. 103

## PRESIDENCY BOARDS OF REVENUE.

ADDRESS.	OF SUBBER ED. of Rev.—Continued.	ADVOCATE-GENL.	No. Page.
334 <i>Orders repeated.</i>	The above orders REPEATED, .. ..	C. O.	30 May, 37. 380. 705
335 DEPUTY COLS. IX. 33. <i>Christian.</i>	Of DEPUTY COLLECTORS under REG. IX. 33, Christian, .. ..	G. O.	5 Jan. 36.
336 <i>Mahomedan.</i>	Mahomedan, خان بهادر لیاقت و اہلیت ماب ملکہ اللہ تعالیٰ	C. O.	11 Jan. 36.
337 <i>Hindoo.</i>	Hindoo, رائی بہادر ایضا .. ..	C. O.	279. 503
<b>ADOPTIONS.</b>			
338 BY DISQUALIFIED LANDHOLDERS.	The Cs. R. have authority to CONFIRM adoptions by disqualified LANDHOLDERS, .. ..	R. P. C. xxiii.	.. 21
<b>ADVANCES TO CIVIL AND MILITARY OFFICERS.</b>			
339 PROHIBITED WITHOUT AUDIT.	Cols. are prohibited from making payments unless on duly AUDITED BILLS OF MILITARY DRAFTS, .. ..	G. O. 15 May, 28. C. O.	13 June, 28. 95. 72
340 <i>Exceptions.</i>	EXCEPTIONS. Emergent Cases, the nature of which will be determined by a reference to the MILITARY DEPARTMENT, .. ..	G. O.	" " "
<b>ADVOCATE GENERAL'S OPINIONS.</b>			
<b>Sheriff's Writs.</b>			
341 LIMITED to Bengal, Behar and Orissa.	A case of seizure and sale of interests in a Jageer in the Province of BENARES by the Sheriff, having been referred for the opinion of the Advocate General, he held that the writs of the Supreme Court cannot be executed BEYOND the Provinces of BENGAL, BEHAR and ORISSA. .. ..	C. O.	29 April, 96.
342 <i>In Benares execution illegal.</i>	Nor was the Sheriff warranted in ATTEMPTING TO EXECUTE them beyond those Provinces, .. ..	G. O.	16. 10
343 <i>Rev. Authorities not to interfere.</i>	Application for INTERFERENCE in the case should NOT, consequently, be complied with, .. ..	G. O.	" " "
<b>Execution and Sequestration.</b>			
344 BY SHERIFF <i>He seizes only.</i>	In cases of SEIZURE of MALGOOZAREE LANDS by the Sheriff, he 1. in EXECUTION, or 2. under a writ of SEQUESTRATION;—	G. O.	14 Oct. 96. C. O. 25 Oct. 96.
345 <i>Rights and Interests. Tenure not altered.</i>	And in EITHER case,—only the RIGHTS and INTERESTS of the Proprietors, such as they are. TITLE or MODE of TENURE is not altered, Nor RELEASED from any previous lien, .. ..	G. O.	17. 11
346 <i>Still subject to Rev. Laws.</i>	And they must be taken, subject to all the LAWS and Regulations, in regard to the Revenue, to which the Proprietor was subject.	G. O.	19. 12
347 <i>Revenue to be levied from Sheriff.</i>	REVENUE should be DEMANDED FROM THE SHERIFF; and if refused, payment should be ENFORCED by every legal means, as against the Proprietor, .. ..	G. O.	" "
<b>Sheriff's sales.</b>			
348 NON-INTERFER- ENCE. <i>Purchasers to apply to the Courts.</i>	On consideration of the Law of the case as stated in the opinion of the Advocate General, Mr. Smith, GOVERNMENT directed that NO FURTHER ASSISTANCE be rendered to PURCHASERS at Sheriff's Sales by the Government Officers, and that they be left to obtain possession "through the COURTS of ADALWUT," .. ..	G. O.	25. 16
<b>A Legal Attachment.</b>			
349 POSSESSION <i>absolutely necessary.</i>	A writ of SEQUESTRATION, or execution under a writ of FIERI FACIAS of the Supreme Court, will have the PREFERENCE over an ATTACHMENT, under a DECREE of the ZILLAH COURT, .. ..	C. O.	19 April, 18. 97. 25

## DIGEST OF CIRCULAR ORDERS.

ADVOCATE-GENERAL.	A Legal Statement— <i>Points</i> .	AGRICULTURE.	Page
350 <i>In addition to process of Cl. II. 5, II. 06.</i>	Unless, in addition to the process described in Cl. II. 5, II. 06, possession be ACTUALLY TAKEN by the attaching officer, .. ..	.. ..	37. 25
351 <i>Manager may remain.</i>	Attachment does not involve the dispossession of the managing party from the MANAGEMENT, .. ..	.. ..	" "
352 <i>But, attaching officer</i>	But an Order of the Zillah Court should be affixed to some part of the PROPERTY SEQUESTERED by the Court, .. ..	.. ..	" "
353 <i>Must stay to the end.</i>	And the Officer in charge of it should remain on the premises, until attachment be WITHDRAWN or the SALE COUNTERMANAGED, .. ..	.. ..	" "
354 <i>Possessed 20 years.</i>		<i>Worher Semin, Calcutta.</i>	
	When property has been in the possession of a tenant for TWENTY YEARS, .. ..	G. O. 3 April, 12. C. O. 22 May, 12.	26. 17
355 <i>Or so held and conveyed.</i>	Or regularly CONVERTED to the present possessor from others who have had such possession, .. ..	.. ..	" "
356 <i>Not assessable.</i>	PAYMENT should NOT be required, nor possession disturbed, though NO EVIDENCE be given as to original possession, .. ..	.. ..	" "
		<i>AGRICULTURE.</i>	
357 <i>COMMUNICATION WITH AGRIC. SOC. Cultivation of Tobacco, Cotton, &amp;c.</i>		<i>Notice at Calcutta.</i>	
	The S. B. R. Circulate: Orders of Government authorizing the COLS. and CS. R. at their suggestion, to correspond with the Secretary to the Agricultural and Horticultural Society, and requesting them to communicate with the Society; whenever there appears a prospect of success, in promoting the cultivation of TOBACCO, COTTON, or any of the more VALUABLE PRODUCTS, .. ..	G. O. 7 Feb. 32. C. O. 2 Mar. 32.	132. 213
358 <i>REPORTS to S. B. R.</i>	Keeping THE BOARD generally informed of the RESULT of such experiments, .. ..	.. ..	132. 213
359 <i>COLLECTORS may correspond direct with Socy.'s Sec.</i>		<i>Sugar.</i>	
	It is in the option of the COLS. to address the Secretary DIRECT, or through the CS. R.,—a course which was adopted to avoid delay in the transmission of seeds; and because THE SOCIETY will be the best judges of the EXPEDIENCY and success of such experiments, .. ..	.. ..	132. 213
360 <i>GOVERNMENT INQUIRIES.</i>		<i>Sugar.</i>	
	The S. B. R. circulate a requisition of the Supreme Govt., received through the Govt. of Bengal, .. ..	G. I. O. 27 Feb. 37.	360. 676
361 <i>Object. Uniform Assessment.</i>		<i>Sugar.</i>	
	The object of the Inquiry, was by securing one UNIFORM principle of ASSESSMENT, to prevent INEQUALITY of IMPOT on the inhabitants of different districts, .. ..	G. O. 7 Mar. 37. C. O. 14 Mar. 37.	360. 676
362 <i>Reduced duties.</i>	The G. G. in C. looks to the extension of the advantages already conferred, in regard to East Indian Sugars, by Act VI. and VII. Gul. IV. and the possible increase in the Cultivation of that valuable product, .. ..	.. ..	360. 676
363 <i>Proposed mode of Assessment.</i>	The Govt. advocate the principle of assessing Lands growing SUGAR CANE and other RICH PRODUCTS, as "Land of the same quality and advantages UNDER ORDINARY CROPS," .. ..	.. ..	360. 676
364 <i>Present mode?</i>	BUT the Governor is desirous of ascertaining what is the PRACTICE followed throughout the Bengal Presidency, .. ..	.. ..	360. 676
365 <i>Rates?</i>	The MAXIMUM and MINIMUM rates, .. ..	.. ..	360. 676
366 <i>Variations?</i>	Where the rates VARY greatly the CAUSES of the variation, .. ..	.. ..	360. 676
367 <i>Principally as to Govt. and t. s. lands.</i>		<i>Sugar.</i>	
		The inquiries refer chiefly to the GOVT. DEMAND, the G. G. in C. being desirous of ascertaining the principles upon which that demand is regulated, in Lands under Government Management, and	

## PRESIDENCY BOARDS OF REVENUE.

## AMERICANIZATION.

Sugest—C.O.

AMERICANIZATION. No. Page.

*But general  
information  
desirable.*

in others in which temporary settlements only, are made with the proprietors or holders; but he would gladly receive ALL INFORMATION as to ordinary rates of rent, in the p. s. Districts, and the modes of adjustment, for such Cultivation, .. ..

G. O.

7 Mar. 37.

C. O.

14 Mar. 37. 360. 676

## ALLOTMENT OF BUSINESS.

G. O.

1 July. 33.

C. O.

31 Dec. 33. 194. 373

368 COLLECTORS' OFFICES.

The S. B. R., under orders of Govt. direct the attention of the Cs. R. to the proper and systematic distribution of business, ..

369 Pressure of Business admitted.

The Board admit that Cols. with large Jurisdictions, and limited time for fiscal duties, must often find the pressure of business extremely embarrassing, creating distraction and confusion, which react to cause inefficient administration, and greater accumulation, ..

370 Want of system.

But, at the same time, they insist,

1. That accumulation is, IN A GREAT DEGREE, owing to,

WANT OF SYSTEM AND METHOD, ..

371 Allotment important.

2. That by ascertaining the NATURE of an arrears, and the great or less URGENCY of each case to be disposed of; and what is ACTUALLY TO BE DONE for its disposal;

and by allotting the whole, under a well digested plan, among the several Native Departments, much time and labor would be saved, ..

372 Concealment and undue preference.

3. That, by such means, the Col. would possess a CERTAIN CHECK upon his native officers, preventing UNDUE PREFERENCE to any case, or their KEEPING others back for a time, if not altogether, to the detriment of Govt. or Individuals, ..

373 Mechanical means absolutely necessary.

4. That the best memory, without the aid of MECHANICAL MEANS, must fail to ensure due attention to ADJOURNED cases, or to bear in mind the RELATIVE IMPORTANCE of VARIOUS CALLS upon attention, ..

374 Amlah create confusion.

At the same time it is obvious, that nothing can be more favorable to the SCHEMES of the CORRUPT, than the continuance of a state of accumulation, and confusion which they will endeavour to bring about or aggravate, ..

375 Economy of European time and labor.

5. That the Cols. should keep in mind the necessity for the ECONOMY of TIME and LABOR, of EUROPEAN SERVANTS with the object of their EXCLUSIVE application to business of REAL IMPORTANCE, ..

376 Additional Assistance.

Finally; the Cs. R. were directed to report, in order to obtain any necessary ADDITIONAL assistance, ..

## ALLUVION.

Rights of Government.

377 Chure.

A Chur, viz. an Island surrounded by a Channel NOT FORDABLE AT ANY SEASON OF THE YEAR is the PROPERTY of GOVERNMENT under Cl. III. 4, XI. 25, ..

C. O.

30 April. 33.

378 Accretion.

An ACCRETION to an Estate, or waste tract, the ZEMINDAREE Title to which is vested in the Government, is the property of Government, ..

C. O.

177. 286

379 CHURE. Their right if D.S. Land had devolved.

If D. S. Lands have been carried away from the very spot, the property may be considered the RESTORATION of old rather than the ACCESSION of NEW Land, and consequently the "RIGHT of the ORIGINAL PROPRIETORS, ..

G. O.

2 Nov. 30.

C. O.

12 Nov. 30 96. 164

380 RIGHT OF PROPERTY.

The S. B. R. in consequence of disregard of the provisions of Reg. XI. 25, which RECOGNIZES the Right of Zemindars to alluvial

## DIGEST OF CIRCULAR ORDERS,

## ALLUVION.

## Rights of Zemindars.—Cont.

## ALLUVION. No. Page.

- ACCRETIONS, communicated the following general instructions to the C. O.  
the C. R., .. 30 April, 33. 177. 286
- 381 *Increment the property of Zemindar.* 1. In permanently settled Provinces all Land of alluvial formation appertains to the PROPRIETOR of the ESTATE to which a change in the channel of the River has ADDED it, .. 177. 286
- 382 *Right co-equal in old and new soil.* 2. By Cl. I. 4, XI. 25, this right is exactly CO-EQUAL,—as regards the Land of NEW formation,—with that by which the Proprietor holds the Estate itself, .. 177. 286
- 383 *Lien of the state.* 3. The concurrent lien of the state to its share of the produce of all Land, formed subsequently to the P. S., is declared with equal distinctness, in the same Section, (See also Cl. I. and II. 3, II. 19.) .. 177. 286
- 384 *RIGHT OF SETTLEMENT. Zemindars entitled to a P. S. Govt. averse to t. s.* 4. Whence it follows,—That all such Proprietors, whether they MAY OR MAY NOT have DISPUTED the claim of the Rev. Authorities to fix an assessment on Lands of the description contemplated by Cl. I. 4, XI. 25, are, unless during a farming lease on recusancy, entitled to a PERMANENT engagement whenever they may DEMAND it; and Government are extremely AVERSE to temporary arrangements with parties upon whom the Law has conferred this UNQUALIFIED RIGHT. .. 177. 286
- 385 *Malikana to be paid.* 5. If the Zemindars be RECUSANT, they are entitled to MALIKANA during the period of farm; or while held Khas, .. 177. 287
- 386 *GENERALLY DEFERRED. Large and valuable tracts excepted.* Resumption Proceedings.  
Orders were issued that Resumption Officers should confine their operations, in the first instance, to the investigation of tenures claimed as RENT-FREE and to "LARGE and VALUABLE TRACTS of 12 April, 36.  
C. O.  
25 April, 36. 374. 699
- 387 *PROPERTY OF THE STATE. P. S. prohibited.* Settlements.  
In cases where the proprietary right is vested immediately in the 27 July, 30.  
GOVERNMENT, alluvion cannot be settled in perpetuity, .. C. O.  
24 Aug. 30. 81. 148
- 388 *PROPERTY OF INDIVIDUALS. Malikis entitled to P. S.* BUT, where the Regulations expressly declare the property to be vested in INDIVIDUALS, such proprietors are entitled to a P. S., in districts within the P. S. Provinces on their conforming to the conditions of the Regulations, .. 81. 148
- 389 *Claims to be liberally considered.* "When the Law gives a RIGHT to a settlement in perpetuity, there is no doubt with respect to the proceedings which ought to be adopted; and even when the course may appear somewhat DOUBTFUL, Government should afford to individuals the benefit of a LIBERAL CONSTRUCTION\*." .. 81. 149
- \* Cf. Drs. 10th Nov. 24.
- 390 *INSTRUCTIONS FOR SETTLEMENT.* The S. B. R. in reply to a Letter from the C. R. Chittagong, To C. R.  
issued the following RULES for the guidance of the Deputy Collector Chittagong  
of Tipperah, .. 30 Sep. 34. 226. 436
- 391 *Prior claim of Zemindar.* I. If the Zemindar or other Proprietor to whose Estate the increment may attach, be WILLING to pay the ASSESSMENT the engagement for the Govt. Revenue ought to be taken from HIM, .. 226. 436
- 392 *Title of under tenant. Occupation at a fixed rent.* II. If the increment be attached to a SUBORDINATE TENURE, the holder of such tenure is entitled to the ACCRETION for the duration of his holding thereof, PROVIDED that he pay an INCREASE of RENT corresponding to his engagement, or the established local usage, .. 226. 436
- 393 *And to be so assessed by Malik.* 2. In such case, the holder of the Subordinate Tenure is ASSESSED for such INCREMENT by his superior, at a rate fair and proper,

## PRESIDENCY BOARDS OF REVENUE.

<b>ALLUVIUM.</b>		<b>Settlements.—Continued.</b>	<b>APPEALS.</b>	<b>No. Page.</b>
		and conformable to the conditions of his LEASE and to LOCAL CUSTOM, .. .. .	To C. O. Chittagong. 30 Sept. 34.	226. 436
394	Malik engages with Govt.	3. The SUPERIOR or MALIK accounts to Government FOR THE Govt. share of the rent, and is the party with whom the Collector ought to treat, .. .. .	.. .. .	226. 436
395	Recusancy of Malik.	4. When the Malik is RECUSANT, the settlement ought to be made with the HOLDER of the SUBORDINATE TENURE, or the Land held Khas or farmed, as may be most expedient, .. .. .	.. .. .	226. 436
396	Permanent settlement with Malik.	III. If the alluvial increment be attached to an Estate PERMANENTLY ASSESSED, the Proprietor of such Estate is entitled to a SETTLEMENT IN PERPETUITY. .. .. .	.. .. .	226. 436
397	Prohibited in Govt. Estates.	2. If to an Estate, the property of Govt. the orders of the COURT OF DIRECTORS FORBID a permanent settlement, .. .. .	.. .. .	226. 436

**ANNEXATIONS.**

		<b>Zemindars.</b>	<b>G. O.</b>	
398	KHAMAR NANKAR NEJ JOTE.	Private Lands, held under the designations noted in the Margin, were ordered to be annexed to the Malgooztree Lands, and the TEN YEARS' JUMMA, fixed upon THE WHOLE, .. .. .	20 Aug. 90. C. O. 25 Aug. 90.	8. 6
399	Exceptions. Recusancy.	EXCEPTIONS. Recusant Zemindars may continue to hold them, if they had a similar tenure BEFORE the DWANEE, and POSSESSION during Khas or farming management, SUBSEQUENTLY, .. .. .	.. .. .	" "
400	Deductions from Mooshaira.	A DEDUCTION, equal to the net produce, being made from the MOOSHAIKA. .. .. .	.. .. .	" "
401	EXPLANATION. Jumma not raised, but allotted over all.	The object of the above orders was not to RAISE the Jumma, but to render the whole of the Lands, held by the Zemindars, equally liable to the ALLOTMENT of the SUDDER JUMMA, directed in Art. 21, of the Regulation of the 10th Feb. 1790, .. .. .	C. O. 1 Oct. 90.	9. 6
402	BIRTHE BAZEE ZEMIN.	Lands of these descriptions, appropriated to Charitable and religious purposes, are not to be annexed—ONLY Lands for the subsistence of the Zemindars and their families, .. .. .	.. .. .	" "
403	CHAKERAN.	ARE included with the Khamar, Nankar, and Nejj Jote, (See No. 398.) .. .. .	C. O. 13 Oct. 90.	10. 7

**Talookdars.**

		<b>G. O.</b>	
404	KHAMAR, & C. CHAKERAN.	Annexed on the same principles as ZEMINDAREE Lands of the same descriptions. Also CHAKERAN, (See No. 403) .. .. .	12 Aug. 90. C. O. 1 Oct. 90.
405	BIRTHE BAZEE ZEMIN.	ARE NOT annexed; on the same principles, as in ZEMINDAREES, .. .. .	.. .. .

**APPEALS.****DIVISION I.—IN RESUMPTION CASES.****§ 1. IN DISTRICTS NOT UNDER REG. III. 28.**

406	POWERS OF COMMISSIONERS. FINAL;	Cs. R. may sanction Resumptions by Cols. and their orders are .. .. .	R. P. C. XXXVII.
407	Special of S. B. R.	UNLESS, on SPECIAL GROUNDS, the S. B. R. interfere, .. .. .	.. .. . 25
408	APPEAL OPEN TO C. CTS.	Appeal to the CIVIL COURTS is however open to the parties in a regular suit, within the limitations of Cl. I. 22, II. 19. .. .. .	.. .. . 25
<b>Exception C. K. also Judge of Appeal.</b>			
409	COMMISSIONER ALSO JUDGE OF APPEAL.	A SPECIAL CASE in Tipperah the C. R. being at the same time Judge of Appeal, .. .. .	C. O. 16 Mar. 30. 66. 131

## DIGEST OF CIRCULAR ORDERS,

## APPEALS.

DIVN. 2. § 1. DISTRICTS NOT UNDER REG. III. 28—Cont.

APPEALS. No. Page.

*Transferred to another C. R.* Appeals, open from the Decision of the Col. were ordered to be conducted under the instructions and supervision of the C. R. DACCA, .. 66. 131

## § 2. IN DISTRICTS UNDER REG. III. 28.

## I. DECISIONS FOR ASSESSMENT.

- 410 **REPORTS** to Cs. R. Cols. deciding ~~for~~ assessment, are to proceed directed as in Cl. R. P. C. 25  
 411 **APPEAL.** Appeal is open to the Sp. Comm. III. 28, .. 25  
 412 **PLEADINGS.** Cols. will file, without reference and on their own responsibility, all pleadings in cases not under Cl. IV. 4, III. 28; being at liberty to apply for instructions to Cs. R. and S. B. R., .. 25  
 413 **Sp. Dy. Cols. to conduct appeals.** Appeals before Sp. Comm. III. 28 are to be conducted by SPECIAL DFR. Cols. whether instituted ~~before~~ or ~~after~~ their appointment, .. 151  
 31 Aug. 30. C. O.  
 10 Sept. 30. C. O.  
 30 May, 37. 381. 706

## II. DECISIONS AGAINST ASSESSMENT.

- 414 **REPORT.** Collectors deciding AGAINST assessment are to report to Cs. R. under Cl. IV. 4, III. 28, .. 25  
 415 **APPEALS.** Cs. R. may refer the case to the SPECIAL Comm. III. 28, for revision and final orders, .. 25  
 416 **Irregularity.** A practice having obtained of merely referring cases under Cl. IV. 4, III. 28, to the Govt. Agent at the Court of the Special Commissioner, without their being submitted to the Cs. R. for approval, the following RULES were promulgated to prevent collusion, &c., .. 278. 501  
 16 Nov. 33. C. O.  
 417 **Perwanah to Govt. Agent.** I. A Perwanah to be sent, in a form prescribed, setting forth clearly and distinctly the grounds of appeal. (See No. 6239.) .. 278. 501  
 418 **Neglect.** II. All cases to be noticed in which the Govt. Agent may neglect to attend, in time, to the Perwanah, .. 278. 501  
 419 **Revision of Pleadings.** III. On receipt of the Pleading, Cs. R. to revise and send it to be filed, .. 278. 501  
**COMMISSIONERS AND Sp. Dy. Cols.** The following orders in connection with cases under Cl. IV. 4, III. 28, arose out of a discussion, originated by Mr. Crawford, Special Deputy Collector of Midnapore, and Mr. Ricketts, C. R. Cuttack, .. 391. 731  
 10 June, 37. C. O.  
 420 **Cs. R. may Call for grounds of decree.** 1. A C. R. may legally call upon a Sp. Dy. Col. to explain the grounds on which he considers Land to be exempt from assessment: otherwise he could not properly fulfil his duty of determining whether to appeal or otherwise. (See Nos. 5405. 6.) .. 391. 731  
 421 **But may not order revision.** 2. But a C. R. has no power to direct the revision of a Sp. Dy. Col.'s decrees. (See Nos. 5407—9.) .. 391. 731  
 422 **APPEALS Limitation.** 3. The year for appeal dates from the receipt, by the C. R. of the proceedings of the Resn. officer. (See Nos. 5410—18.) .. 391. 731  
 423 **Extension.** But it may be extended by the Sp. Comm. III. 28, .. 391. 731  
 424 **Immediate Inquiry.** A CASE CITED, shewing the necessity for IMMEDIATE REVISION of Resn. Offrs' proceedings by Cs. R. .. 391. 731  
 425 **Postponement.** And TIMELY APPLICATION, if necessary for POSTPONEMENT, .. 391. 731  
**Exceptions C. R. also Sp. Comm. III. 28.**  
 426 **S. B. R. TO CONDUCT CASES.** In these cases the S. B. R. are instructed to conduct all proceedings and exercise all the powers of the Cs. R. in regard to cases decided against assessment: under Cl. IV. 4, III. 28, .. 84. 151  
 31 Aug. 30. C. O.  
 10 Sept. 30.

## PRESIDENCY BOARDS OF REVENUE.

## APPEALS.

## D. I. § 2. CL. II. AGAINST ASSESSMENT.—Cont.

## APPEALS. No. Page.

- 427 *Resn. Offrs. to report.* A special Rule was promulgated, requiring Resumption Officers deciding against assessment, to report proceedings, with the whole record, to the S. B. R. **G. O.** 28 Sept. 30.  
**C. O.** 89. 155  
1 Oct. 30. 89. 155
- 428 *S. B. R. may appeal.* Who may, within ONE YEAR, from the DATE OF THEIR RECEIPT, transfer the case to the Sp. Comm. III. 28. **G. O.** 89. 155
- § 3. ASSESSMENT STAYED.**  
**I. WITH OR WITHOUT APPEAL.**
- 429 *NOTIFICATION OF DECREE. Assessment stayed 6 months.* A decision of Resumption shall be notified to the rightful owners and parties claiming the exemption; and assessment cannot take place within six months from the date of the Decree, (See No. 3946.) **G. O.** 22 Feb. 31.  
**C. O.** 8 Mar. 31. 103. 176
- 430 *UNREGISTERED TENURES. Commutation.* EXCEPTIONS. Urgent cases of unregistered grants when six months net produce will be given in COMPENSATION to the party disposessed, **G. O.** 20 Dec. 36.  
**C. O.** 16 Jan. 37. 319. 576
- 431 *Limitation of six months. From receipt of decree. From its date.* The above exception was made when the limitation was extended to cases of unregistered tenures and other descriptions (Sec. 12 III. 28.) of land liable to summary assessment:—the orders originally were that the limitation should date from the RECEIPT of the PROCEEDING declaring the Lands liable to assessment. (See No. 3953.) But it was subsequently altered to six months from the DATE of the DECREE, as in cases of registered Grants, (See No. 3956.) **G. O.** 316. 576  
348. 650

## II. PENDING APPEAL.

- 432 *INDEFINITELY PENDING decision.* Pending Appeal, Assessment may be stayed, ON SECURITY, by order of the Appellate Court, (See No. 3950.) **G. O.** 22 Feb. 31.  
**C. O.** 103. 176  
8 Mar. 31.
- 433 *But retrospective, if decree upheld.* In such case, however, it operates retrospectively, if the decree be upheld, liability commencing from six months after the decree, (See No. 3951.) **G. O.** 103. 176

## DIVISION II.—IN SALE CASES.

## § 1. AGAINST SALES FOR ARREARS OF REVENUE.

## I. DISPOSAL OF APPEALS.

- 434 *COMMISSIONERS may revise without appeal.* It should first be explained that an Appeal is NOT NECESSARY in order to a revision of the proceedings of a Col. in a sale case. Under Cl. II. 37, XI. 22, a C. R. may call for the papers for that purpose, without being petitioned by parties considering themselves aggrieved, **G. O.** 4 Dec. 32.  
**C. O.** 2 Jan. 33. 166. 276
- 435 *Bauleah reference.* The above construction arose out of a discussion, on this and other points connected with the Sale Laws, on a reference from the Offg. Commr. of Bauleah, **G. O.** 166. 276
- Appeal is open.
- 436 *TO THE DEFAULTER.* The party WHOSE LANDS HAD BEEN SOLD might, contesting validity of a Sale, stay confirmation, pending appeal to the Sudder Board, **R. P. C.** XVIII. 18
- 437 *TO ANY PERSON.* The practice has been since altered; and ANY PERSON aggrieved, "HAVING OR CLAIMING an interest in the property," may petition the S. B. R. against the confirmation of a C. R., **C. O.** 4 Sept. 29. 43. 105
- Grounds of Reversal.
- 438 *VALIDITY Cs. R.* The Cs. R. exercise the powers of the late Bd. Rev. in all such cases, either for confirmation or annulment, on proof of any invalidity, **R. P. C.** XVIII. 18



## DIGEST OF CIRCULAR ORDERS,

APPEALS.		DIVN. II. § 1. CL. I. DISPOSAL OF APPEALS—Continued.	APPEALS, No. Page.
439	INVALIDITY. S. B. R.	It was explained that it was intended to allow the right of appeal to the S. B. R. only in cases when the petitioner might allege the want of some specific condition of validity, ..	C. O. 2 Mar. 29. 6. 54
440	GENERAL GROUND Ca. R.	And, that, in all OTHER CASES of petition against the Sale of a p. s. Estate, Cs. R. should exercise their DISCRETION in confirming or annulling, "on consideration of the circumstances set forth," ..	6. 54
441	The same since Reg. VII. 30.	Subsequently to Reg. VII. 30, it was explained that the right of appeal, FROM CONFIRMATION by a C. R. is restricted to cases in which the Appellant may be able to shew that one or more of the conditions declared by Sec. 5. XI. 22, (as modified by Reg. VII. 30,) have been wanting, ..	G. O. 10 Nov. 34. C. O. 5 Dec. 34. 233. 445
Payment after Sale.			
442	Payment after sale. Capri- cious reversal.	The powers of the Ca. R. to remain "as at present," but they are cautioned as to admission of payment AFTER SALE as a ground of REVERSAL; and against capricious reversals generally, ..	233. 445
Date of Validity.			
443	All appeals to be sent to S. B. R. to decide validity.	All appeals against confirmation of sales by Cs. R. must be forwarded to the S. B. R. as it has been ruled by Govt. that they are the Authority to determine the question, whether any of the conditions prescribed by Law have, or have not, been wanting, ..	G. O. 30 Mar. 35. G. O. 7 Sept. 35. 269. 495
Confirmation and Objection.			
444	LIMITATIONS. CONFIRMATION, 30 days.	No sale can be confirmed until thirty days from the day of sale (Modified; but reverted to. See Nos. 448. 456.) ..	R. P. C. XVIII. .. 18
445	If appealed, pending reference.	If the party whose Lands were sold contested validity within the above period, Cs. R. was to withhold confirmation pending appeal to the S. B. R. (Altered, See Nos. 449. 450.) ..	.. .. 18
446	After confirma- tion no appeal.	But no sale, legally confirmed, could be set aside, except as prescribed in the Regulations, ..	.. .. 18
447	APPEAL. Fifteen days from confirmation.	Subsequent orders admitted appeal by any party aggrieved, but the petition must be presented within FIFTEEN DAYS FROM THE DATE OF THE ORDER OF CONFIRMATION, ..	C. O. 4 Sept. 29. 43. 105
448	CONFIRMATION Fifteen days.	Subsequently to Reg. VII. 1830 the entire powers of the late Bd. Rev. were entrusted to the Cs. R. with a restriction that no sale should be CONFIRMED until after FIFTEEN DAYS from the DAY OF Sale, ..	C. O. 25 Feb. 31. 102. 175
449	APPEAL. Fifteen days from confirmation	A further period of fifteen days, allowed for appeal to the S. B. R., calculated from the DATE of the ORDER of confirmation, ..	.. .. 102. 175
450	CONFIRMATION extended Thirty days.	The limitation for confirmation was afterwards extended to THIRTY DAYS; leaving the period for appeal, as before, fifteen days from confirmation, ..	G. O. 20 Sept. 31. C. O. 30 Sept. 31. 123. 196
Declaration, §. 33. 2.			
451	IRREGULAR APPEALS. To be rejected by S. B. R.	It was intimated, and public notification was ordered, in the Native Languages, (relatively to SALE appeal: and such appeals ONLY) that an appeal must be presented to the C. R. whose confirmation is opposed, within FIFTEEN DAYS; ..	C. O. 7 Feb. 34. 196. 379
452	And possession given.	And that no appeal otherwise preferred will be admitted (possession being given to the purchaser at the close of the period,) ..	.. .. 196. 379
453	EXCEPTIONS. Prevention,	UNLESS. I. Unavoidable circumstances precluded the presentation of the appeal to the C. R. in due time, ..	.. .. 196. 379
454	Or Neglect, by Govt. Offrs.	II. Or, after presentation, the petition was not duly forwarded, ..	.. .. 196. 379 196. 379

## PRESIDENCY BOARDS OF REVENUE.

## APPEALS.

DIVN. II. § 1. AGAINST SALES FOR ARREARS.—*Contd.*

APPEALS. No. Page.

## II. POSSESSION TO PURCHASER.

## With or without Appeal.

C. O.  
7 Feb. 34.

455	PENDING CONFIRMATION.	Possession has in all cases been <b>STAYED</b> PENDING confirmation.	
456	Stayed 30 days.	1. THIRTY days, (See No. 445.) .. .. .	R. P. C. .. 18
457	15 days.	2. Afterwards FIFTEEN days, (See No. 448.) .. .. .	— 102.175
558	30 days.	3. And again THIRTY days which is now the limit for confirming a sale, (See No. 450.) .. .. .	— 123.196
	AFTER CON- FIRMATION.	Under the system by which appeal was opened AFTER confirmation, possession has been always <b>STAYED</b> , appeal or no appeal, during the limitation for <b>APPEAL</b> to the S. B. R.; viz.	
459	At least 30 days.	It was at least THIRTY days after Sale, (fifteen for confirmation and fifteen for appeal,) or more if a Sale were not confirmed immediately on expiration of the limitation, (after possession given it cannot be disturbed except by a Court of Justice.) .. .. .	— 43.105
460	At least 45 days.	It is at least FORTY-FIVE DAYS, viz. thirty days for confirmation and fifteen days subsequently; and more if the Sale be not confirmed as soon as the limitation for confirmation expires, (See No. 450.) .. .. .	— 123.196
		<b>Pending Appeal.</b>	
461	POSSESSION STAYED in all cases till 1831.	Possession was stayed, in ALL appealed cases pending final orders of the S. B. R.,—(who are at liberty to call for further information or papers,—) UNTIL FEBRUARY 1831. It was then determined that, .. .. .	G. O. 8 Feb. 31. C. O. 25 Feb. 31. 102.175
462	AND SINCE, Proprietor Appellant, Sale invalid.	IF APPELLANT BE A RECORDED PROPRIETOR, of the Lands sold, AND GROUND OF APPEAL BE INVALIDITY, all proceedings for giving possession shall be stayed, .. .. .	.. 102.175
463	Otherwise; appeal if frivolous; collusive;  on concealed mortgage; C. R. may dispossess.	IN ANY OTHER CASE, APPEAL BY WHOMSOEVER PREFERRED, should the C. R. see reason to believe that it is— 1. Frivolous, or unfounded; 2. In collusion with the defaulter to withhold possession from the Purchaser; 3. Or on alleged mortgage or other private transfer, not made known to the Collector; He may make arrangements for temporary management, and security of the Rights and Interests of the Auction Purchaser, pending appeal, .. .. .	.. 102.175
464	And may admit the Purchaser.	And may even entrust the management to the Auction Purchaser, on adequate security to render a faithful account, should the Sale be cancelled, .. .. .	.. 102.176
		<b>Sale Reports.</b>	
465	REPORTS. PETITIONS.	For information in regard to disposal of Petitions, and Reports on them, (See Nos. 3728—34.)	
		§ 2. AGAINST SALES IN SATISFACTION OF DECREES.	
466	Erroneous appeals to Rev. Officers.	Parties had ignorantly appealed, in such cases, (Regn. VII. 25.) to the Revenue Authorities instead of the Civil Courts,—and, by irregular admission of their appeals, had been debarred from the redress which timely application, in the proper quarter, might have afforded, .. .. .	C. O. 15 Jan. 33. .. 167.276
467	Parties to be referred to Civil Courts.	Revenue Authorities were consequently directed to refer all such petitioners to the Courts; explaining to them the limitation of time (under Clause 1. 6, of the above regulation, one month from the day of sale) for the presentation of such appeals, .. .. .	.. 167.277

## DIGEST OF CIRCULAR ORDERS.

## APPEALS.

DIVN. II. IN SALE CASES.—*Contd.*

APPEALS. No. Page.

§ 3. AGAINST SALES IN SATISFACTION OF SUMMARY  
DECREES OF COLS. UNDER REGS. VII. 99 AND  
VIII. 31, AND ACT VIII. 35.

468	QUESTION OF JURISDICTION.	A difference of opinion having arisen in the S. B. R. as to the power of a C. R. to hear, generally, appeals of the above description it was determined by Govt. that —	G. O. 11 Oct. 36. C. O. 29 Nov. 36.	
469	Duty Judicial.	1. As the duty is as purely judicial as before Act VIII. 35, was passed;—	..	333.611
470	Sale for decree.	2. As a sale can only follow a summary decree under Clause VII. 15, VII. 99,	..	333.611
471	Appealable only to Civil Court.	3. And as Sect. 4, VIII. 31, renders a Col.'s decision final, unless the ground of appeal be irrelevancy of the Regulation to the case, subject only to a REGULAR SUIT,	..	333.611
472	Interference barred)	Interference of the Revenue Authorities is BARRED by the Law.	..	333.612
473	And ought to be so.	Nor is such interference DESIRABLE,	..	333.612

DIVISION III.—IN CASES OF ILLEGAL EJECT-  
MENT, BY A ZEMINDAR, WITHOUT SUMMARY  
PROCESS, UNDER SEC. 15, VII. 99.

474	Cols. decide ; appealable to Cs. R.	Cases of illegal ejectment are within the competency of the Collectors to determine, and in such cases appeal is OPEN to THE Cs. R. from their orders. (See Nos. 2316—27),	..	414.759
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## DIVISION IV.—MISCELLANEOUS.

## § 1. TO GOVERNMENT.

475	By Cs. R. against S. B. R.	Appeal to Government is open to Cs. R. against orders of the S. B. R. who are required to report the case,	R. P. S. B. IX.	.. 4
476	General.	Special appeals, from orders of the Cs. R. or other authorities subject to the S. B. R. are open to S. B. R. and Government,	R. P. S. B. III.	.. 3

## § 2. TO SUDDER BOARD.

477	General appeals.	Any party deeming himself aggrieved by any act or order of the Local authorities, and redress be denied by the C. R. may prefer a special appeal to the S. B. R. who may grant relief or report the case to Government,	R. P. C. xxxiii.	.. 24
478	Special through Cs. R. limitation one month.	Special or other appeals must be preferred TO THE C. R. within ONE MONTH from the date of his act or order complained against; and are to be forwarded with a report,	R. P. S. B. IV.	.. 4
479	Limitation explained.	The above limitation is not to bear equally upon all appeals, whether preferred through the Cs. R. or direct to the S. B. R.	G. O. 4 Dec. 32. C. O. 2 Jan. 33.	
480	Only to appeals through Cs. R.	It is only " applicable to Special Appeals, preferred in regular course from the Commissioner,		
481	Does not restrict S. B. R.	And is not intended to restrict the general powers of revision and control vested in the Board,"	..	166.276

## DIVISION V.—IN THE CIVIL COURTS.

## § 1. GENERAL.

482	Powers of Cs. R. general.	For institution of defence of Appeals, (as well as of original suits,) the powers of Cs. R. are similar to those of the late Bd. Rev., Collectors being guided by the Regulations,	R. P. C. xxx.	.. 23
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## PRESIDENCY BOARDS OF REVENUE.

**APPEALS.**DIVN. V. IN CIVIL COURTS. § 1. GENERAL.—*Contd.***APPEALS.** No. Page.

483	<b>EXCEPTION.</b> <i>Appeals to S. D. A.</i>	<b>EXCEPTION.</b> No Appeal shall be made to the S. D. A. without sanction of the S. B. R. .. .. .	R. P. C. xxx. .. .	23
§ 2. TO SUDDER DEWANEE ADAWLUT.				
484	To S. D. A. S. & R. L. A. to conduct.	These Appeals to be conducted by the Superintendent and Remembrancer of Legal Affairs, .. .. .	R. P. C. xxxi. .. .	23
485	<i>Now</i> Local Officers in all cases.	The Office of Supt. and Rem. L. A. having been abolished and the responsibility for the proper conduct of Govt. suits having been left to the Local Authorities within their several Jurisdictions, ..	G. O. 25 Aug. 29. C. O. 4 Sept. 29.	42. 103
486	Including S. D. A. supervised by S. B. R.	It was ordered, (transmitting at the same time, the records of the late Office) that, in all suits before the S. D. A., Cols. under orders of Cs. R. should fulfil the details, and the S. B. R. supervise the pleadings, .. .. .	C. O. 3 Nov. 29.	46. 107
487	PLEADINGS Cols. to prepare.	1. Proceedings to be prepared by Cols. with Assistance of the Govt. Vakeel of the Court from whose decision appeal may lie;	C. O. 16 Mar. 30.	
488	Cs. R. revise.	2. Revised by Cs. R. and		
489	Also S. B. R.	3. Transmitted to the S. B. R. Approved or altered,		
490	Who file the case.	4. And filed under their orders by the Government Pleader in the S. D. A., .. .. .	.. .. .	65. 129

## § 3. SPECIAL CASES WHEN CS. R. ARE JUDGES OF APPEAL.

## I. GENERAL.

491	Cs. R. ALSO APPEAL JUDGES.	Orders were issued, on the date noted in the margin, to Cs. R. CUTTACK, CHITTAONG and ASSAM, in which Divisions the Cs. R. exercised both functions, .. .. .	C. O. 2 Feb. 30. C. O. 16 Mar. 30.	66. 130
492	Pleadings.	Proceedings, whether in original suits or in appeals, cognizable by Cs. R., to be		
	Cols. prepare, S. B. R. revise, and file.	1. Prepared by Cols. 2. Approved or revised by S. B. R. 3. And filed by the Govt. Vakeels under their orders, .. .. .	.. .. .	66. 130
493	Suits or appeals.	Either in the Court of first instance or in the Appellate Court, as the case might be, .. .. .	.. .. .	66. 130
494	SPECIAL EXCEPTION	The C. R. had no jurisdiction as Judge of Appeal in Zillah Midnapore; no special arrangement was necessary in regard to cases of that District, .. .. .	.. .. .	66. 131

*It should however be observed.*

495	PETITIONS FOR REDRESS to be nevertheless disposed of by Cs. R.	That it was decided on a reference from Mr. D. Scott, the C. R. ASSAM, that although a C. R. may exercise the powers of a Court of Appeal, he is nevertheless competent to dispose, in the first instance of Petitions referred by the Judge, under Sec. 3, II. 14. The determination whether the redress solicited shall be granted by the Revenue Authorities, or the complainant be left to prosecute in a Court of Law, is no obstacle to the exercise of his judgment in the ultimate decision of the case, .. .. .	G. O. 31 Aug. 30. C. O. 10 Sept. 30.	85. 152
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## II. APPEALS BEFORE S. D. A.

496	APPEALS S. D. A. Pleadings.	1. To be prepared by Cols. 2. Transmitted direct to S. B. R. 3. Who will revise and file them, through Govt. Pleader S. D. A. .. .. .	C. O. 16 Mar. 30.	66. 130
497	STATEMENTS from Cols. and Dy. Cols.	N. B. All Collectors and Dy. Cols. concerned were required to furnish statements of cases disposable by the S. B. R. instead of the Cs. R. entrusted with both functions, .. .. .	C. O. 6 April, 30.	67. 131

## DIGEST OF CIRCULAR ORDERS,

## APPEALS.

DIVN. V. IN CIVIL COURTS.—*Contd.*

ASSIGNMENTS. No. Page.

## § 4. SPECIAL RULES FOR ALL CASES IN THE

## S. D. A. REFERRED TO THE S. B. R.

498	<b>REPORTS.</b> <i>All papers to be sent.</i>	Pleadings are to be accompanied by all Documents necessary to guide the judgment of the Board in the disposal of the questions at issue, .. .. .	C. O. 21 May. 38.	179. 288
499	<b>Orders repeated.</b>	The same orders were repeated for communication to the Cola. and Dy. Cola. that they might furnish Ca. R. with all necessary papers, .. .. .	C. O. 10 Mar. 35.	244. 459
500	<b>Form for reports.</b>	A form was prescribed for reports on Petitions of appeal or proposed replies to appeals, furnished under the orders of the 16th March, 1830. (The form is No. 6349. See Appendix.) .. .. .	C. O. 2 Aug. 36.	314. 575

## DIVISION VI.—TO THE KING IN COUNCIL.

501	<b>REG. S. D. A.</b> <i>cannot,</i>	On the abolition of the office of S. and R. L. A. it was proposed by the S. B. R. that the Register of the S. D. A. should superintend the preparation of these cases, .. .. .	G. O. 25 Aug. 29. C. O. 4 Sept. 29.	
502	<b>S. B. R.</b> <i>must, prepare the cases.</i>	But it was resolved that the arrangement "could not be conveniently adopted," and that the duty must be performed by the officers of the S. B. R. .. .. .		42. 104

## ASSIGNMENTS ON TREASURIES.

503	<b>RULES FOR DISPOSAL.</b>	The following Rules regarding the disposal of Assignments for public purposes were submitted by the Accountant General on the 17 June, 1828, and approved by Government, .. .. .	G. O. 26 June. 28. C. O.	
504	<b>INSTALMENTS,</b>	I. No larger sum to be drawn than immediately required.	1 Aug. 28.	
505	<b>As required,</b>	II. Money may be drawn as required.		
506	<b>DUPLICATE RECEIPTS.</b>	2. Receipts to be given in duplicate. 3. One on the back of the Assignment, to remain with the disbursing officer; 4. The other to accompany the Cash Account, as a voucher.		97. 73
507	<b>ENTIRE PAYMENT</b> <i>Certificates.</i>	III. If the whole be drawn at once, the necessity to be certified, and the voucher tacked to the Assignment.		
508	<b>PRIV. BANKING</b> <i>prohibited.</i>	IV. Money drawn at once shall not be placed in a Banker's hands or remitted to a Bank for safe custody.		
509	<b>AT PRESIDENCY</b> <i>Bk. of Bengal Available.</i>	V. The Bank of Bengal will afford a secure place of custody at the Presidency when required, .. .. .		" "
510	<b>ELSEWHERE,</b> <i>Deposits in private Banks. Admissible, special, on Govt. acct.</i>	Elsewhere there is seldom occasion to draw money when not required for immediate disbursement: but in such cases it may be 1. Placed in a Banking House as a deposit on account of Govt.		97. 74
511	<b>With advice to Accountant.</b>	2. Advice must be given, by the Depositor, to the Accountant of his department.		
512	<b>If not special, nor reported, appropriation dishonest.</b>	VI. Such deposits, made without SPECIAL DESIGNATION as Govt. Property and REPORT to the Accountant, will subject the Depositor to the imputation of a dishonest appropriation, and he will be proceeded against accordingly. .. .. .		" "

## PRESIDENCY BOARDS OF REVENUE.

## ASSISTANTS.

## ASSISTANTS.

## ASSISTANTS. No. Page.

## Deputations into the Interior.

513	GENERAL. Sanction of Cs. R.	On a proposition of the C. R. Bhaugulpore for the employment of Assistants in the Interior, with a view to the acquisition of local information and a practical acquaintance with business ;	G. O. 11 May, 30. C. O.	
		Government saw no objection ; conditionally,	25 May, 30.	72. 136
514	Previously.	1. That the special sanction of the C. R. be obtained,	..	72. 136
515	Necessity to be certified.	2. That such sanction be not granted, till C. R. be satisfied of the necessity or expediency of the deputation,	..	72. 136
		Regarding DEPUTATION ALLOWANCE,		
516	Chargeable to Government.	1. If the PUBLIC INTERESTS be involved (the fact to be certified by Cs. R. in submitting the bills to the S. B. R.) The expence may be charged to GOVERNMENT, ..	..	72. 137
517	Or the parties.	2. If a PRIVATE matter the expence to be charged to THE ESTATE, ..	..	72. 137
518	With consent.	BUT the CONSENT of the parties interested to be first obtained ...	..	72. 137
		G. C.		
519	MAKING SETTLEMENTS 5 Rs. per Diem.	The S. B. R. have the powers of the late Bd. Rev. to pass tent allowance to Assistants, whilst employed in the interior on the duty of making settlements ;— Provided that their proceedings be satisfactory ;— At five rupees per diem, ..	17 May, 31. C. O. 22 July, 31.	116. 192
520	Still Allowed.	The above allowance was not abolished when the Collectors and Independent Deputy Collectors were deprived of deputation allowance of 250 rupees per mensem, on such occasions :—	G. O. 27 Nov. 32. C. O.	
521	DY. COLLECTORS, not independent ; the same.	And Deputy Col. not independent were classed as Assistants with full powers, and declared, by the same orders, entitled to the five rupees per diem, ..	18 Dec. 32. ..	164. 271
		General Duties.		
522	RELATIVE DUTIES. Relatively to Magistrates and Collectors.	The S. B. R. circulate the following order, regarding the relative duties of the Magistrates and Collectors, and their Deputies and Assistants, addressed to the Register of the Nizamut Adawlut, Allahabad, ..	G. O. 3 Nov. 34. C. O. 21 Nov. 34.	231. 441
523	Erroneous interpretation of Govt. Orders. Control only to be reserved.	Mr. Commr. Swetenham under a mistake in regard to the orders on his Police Report for 1833, requiring Magistrates to retain the general charge of the police, directed Mr. Pidcock to REVISE the Joint Magistrate's proceedings in cases referred to the Sessions Judge, and ALL OTHER IMPORTANT MATTERS ; whereas the whole of the business at the Sudder Station should have been left to the Joint Magistrate and Dy. Col. and Assistants, Mr. Pidcock reserving ONLY A GENERAL CONTROL over their proceedings, and the subordinate police, ..	..	231. 442
524	Minor duties left to Subordinates.	Superiors should avoid transacting business of MINOR IMPORTANCE, which can be left to SUBORDINATES, if efficiently superintended, ..	..	231. 442
525	Saving time of the Superior.	Mr. Pidcock would have had time for settlements and peculiar advantages in the interior for watching the Native Establishments, had he been RESTRICTED to interference, only when, for ANY SPECIAL CAUSE, he might deem interference necessary, ..	..	231. 442
		Settlement Duties.		
526	SETTLEMENTS.	Their duties in connection with settlements are thus defined in the GENERAL SETTLEMENT CIRCULAR of the 12th Nov. 1833, ..	G. O. 19 April, 33.	
527	Boundaries.	Adjustment of disputed BOUNDARIES ;—	C. O.	
528	Conditions.	REPORT on general condition, or particular points,—	12 Nov. 33.	
529	Translations.	TRANSLATION of documents required by the Col. in English,—		
530	Depositions.	Taking DEPOSITIONS and reporting ;— ..	..	190. 340

## DIGEST OF CIRCULAR ORDERS,

<b>ASSISTANTS</b>		<b>Settlement Duties—Continued.</b>	<b>ATTACHMENTS.</b>	<b>No. Page.</b>
531	<i>Aid and information.</i>	And, generally, <b>AID</b> to the <b>COLLECTORS</b> in a manner calculated to afford information to <b>THEMSELVES</b> . .. ..		190 . 340
<b>Special Powers.</b>				
532	<b>TO CONDUCT SALES.</b>	<b>ASSISTANTS DULY EMPOWERED</b> to conduct sales on the <b>KHAS DEPARTMENT</b> may, under the sanction of the <b>C. R.</b> exercise the same powers generally in regard to <b>ALL SALES</b> for <b>ARREARS</b> of Revenue, ..	<b>C. O.</b> 16 June, 37.	395 . 733
533	<b>SUMMARY SUITS.</b>	<b>SPECIAL AUTHORITY</b> is necessary to enable <b>ASSISTANTS</b> to decide <b>SUMMARY SUITS</b> : they are not competent without such authority, under <b>Cl. III. 8, IV. 21</b> , .. ..	<b>C. O.</b> 23 Aug. 31.	120 . 195
534	<b>COLLECTOR MAY DELEGATE Fiscal;</b>	The <b>S. D. A.</b> in reply to a reference of the <b>Judge</b> of <b>Shahabad</b> determined, that under the above <b>Enactment</b> a <b>Col.</b> has authority to delegate only his <b>FISCAL DUTIES</b> , .. ..		126 . 205
535	<i>Not Judicial,</i>	<b>Not duties</b> delegated to a <b>Col.</b> by a <b>JUDGE</b> , either under <b>Reg. XIV. 24, II. 10</b> , or other <b>Regulation</b> ; .. ..		126 . 205
536	<i>Nor Magisterial Duties.</i>	<b>Nor duties</b> of a <b>MAGISTRATE</b> ; which would in some cases be contrary to <b>Regulations IX. 07, III. 21</b> and <b>I. 22</b> . .. ..		126 . 205
<b>Treasuries.</b>				
537	<b>PERSONAL VIGILANCE.</b>	<b>VIGILANCE</b> is enjoined for the prevention of fraud and embezzlement, .. ..	<b>C. O.</b> 20 Feb. 35.	
538	<i>Daily.</i>	Reference at <b>THE CLOSE</b> of <b>EACH</b> day to the several sources of receipt will suffice to obviate fraud, or rather to preclude ordinary Attempts: but ingenuity on the part of the <b>NATIVE OFFICERS</b> will be always at work to devise <b>NEW PLANS</b> for illicit profit, .. ..		241 . 455

**ATTACHMENTS.****DIVISION I.—JUDICIAL.****Rules.**

539	<b>PRECAUTIONS.</b>	A case of successful interference by the <b>SHERIFF</b> —and opinion in consequence obtained from the <b>ADVOCATE GENERAL</b> —led to the following orders from <b>S. D. A.</b> to <b>JUDGES</b> , circulated for the information of the <b>COLS.</b> .. ..	<b>C. O.</b> 19 April, 16.	37 . 25
540	<i>Imperfect.</i>	<b>Mode</b> of attachment prescribed in <b>Cl. II, 5, II. 06</b> , <b>IMPERFECT</b> , without, .. ..		
541	<b>ACTUAL POSSESSION.</b>	<b>ACTUAL POSSESSION</b> by the officer serving process. .. ..		37 . 26
542	<i>Prons'</i>	<b>JUDGES</b> will therefore, send a <b>Peon</b> :		
543	<i>Possession.</i>	1. To take <b>POSSESSION</b> ;		
544	<i>Till Sale or countermand.</i>	2. <b>AND TO HOLD</b> in sequestration till sale, or till sale be <b>COUNTERMAND</b> ED.		
545	<i>Management unaltered.</i>	It is not necessary to divest the <b>Manager</b> , .. ..		" "
<b>Sale of Att. Estates.</b>				
546	<b>NOTICE TO JUDGE.</b>	An <b>Estate</b> under a <b>Surburakar</b> of the <b>Civ. Ct.</b> having been sold for a <b>BALANCE</b> of <b>REVENUE</b> , <b>Collectors</b> were required to give notice to the <b>Judge</b> at the <b>TIME</b> of <b>ADVERTISING</b> ; .. ..	<b>C. O.</b> 13 Feb. 18.	
	<i>Payment of all Arrears.</i>	Specifying the amount due, and notifying intended sale if the arrear with <b>SUBSEQUENT KIST</b> be not liquidated, .. ..		43 . 28
547	<b>NOTICE TO PROPRIETORS.</b>	<b>NOTICE</b> is to be served on <b>PROPRIETORS</b> of <b>Estates</b> under attachment, for the settlement of accounts before sale, and <b>NEGLECT</b> to issue such notice involves serious responsibility. (See No. 657), .. ..		370 . 704
<b>Superbition.</b>				
548	<b>CONTROL OF MANAGERS.</b>	<b>MANAGERS</b> of attached <b>Estates</b> are placed under <b>CONTROL</b> of <b>Cs. R.</b> with the powers of the late <b>Bd. Rev.</b> .. ..	<b>R. P. C.</b> xiv.	" . 21

## PRESIDENCY BOARDS OF REVENUE.

ATTACHMENTS.

DIVN. II. RESUMPTION CASES.

ATTACHMENTS. No. Page.

## DIVISION II.—RESUMPTION CASES.

## Penalty for withholding Papers.

549	<b>CONTUMACY PENALTY.</b> <i>Cautions.</i>	The S. B. R. circulate the following rules enjoining great care, regularity and tenderness of proceeding, so that <b>WILFUL CONTUMACY ALONE</b> may be subjected to the heavy penalties which the Law imposes, .. .. .	G. O. 11 April 37. C. O. 6 June, 37.	390.716
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## Rules.

550	<i>Mesne profits forfeit if assessed.</i>	I. If the Lands attached be finally decreed <b>LIABLE TO ASSESSMENT</b> Government are entitled to the meane profits during attachment; .. .. .	..	390.726
551	<i>Refunded if not assessed.</i>	II. If <b>EXEMPTED</b> from assessment, the Proprietors have a just claim for the <b>MESNE PROFITS</b> , accruing during the attachment, .. .. .	..	390.726
552	<i>Governor adopts the construction. But does not acquiesce.</i>	The Governor is willing that the <b>ABOVE CONSTRUCTION</b> should regulate the Authorities; but does <b>NOT YIELD HIS ASSENT</b> to the interpretation of the S. D. A. adhering to the opinion that under Sect. 13, II. 19, collections from <b>LANDS UNDER ATTACHMENT, IN CONSEQUENCE OF WILFUL RETENTION OF PAPERS, BELONG ABSOLUTELY TO GOVT.</b> .. .. .	..	390.726

## CASE.

## Original Report of S. B. R.

553	<i>Ruheempore Rowneah and Durveshpore Diara.</i>	The Proprietors of <b>RUHEEMPORE ROWNEAH</b> were found in possession of a <b>DIARA, DURVESHPORE</b> ;—a Regulation II. 19, suit was instituted in 1826, but not decided till 1834. The Diara had been <b>ATTACHED</b> under Section 13, II. 19 for <b>NON-PRODUCTION OF PAPERS,</b> .. .. .	..	390.718
554	<i>Ruheempore fell in Balance offsets pleaded.</i>	2. <b>PENDENTE LITE</b> , Ruheempore Rowneah fell in balance; the arrear on the 18th June 1834, being, with Interest and Penalty, 1818. 4 3.—Wilful default <b>JUSTIFIED</b> on the ground of Diara Collections at <b>CREDIT,</b> .. .. .	..	390.718
555	<i>Ruheempore sold. Sale reversed.</i>	3. Patna Col. <b>SOLD</b> Ruheempore Rowneah for its balance, .. .. .	..	390.718
556	<i>Adjustment required.</i>	4. Mr. Commissioner Cuthbert, <b>CANCELLED</b> the sale, .. .. .	..	390.718
		5. The Diara being adjudged liable to Assessment, <b>ADJUSTMENT OF ACCOUNTS AND REFUND</b> became necessary, and the sanction of Govt. was solicited, .. .. .	..	390.718

## Commissioner's Opinion.

557	<i>Commissioner admitted. Int. and Pen.</i>	The C. R. assuming that the Collections from the Diara should have been <b>ADMITTED AS AN OFFSET</b> to the Revenue demand, prepared an account in which <b>INTEREST AND PENALTY</b> were entered.		
558	<i>On both sides. But suggested remission on both sides.</i>	Both <b>FOR</b> and <b>AGAINST</b> Government, Balance in <b>FAVOR</b> of the petitioners Rs. 1237. 5. 12. 3. .. .. . He suggested however that Interest and Penalty should be foregone on <b>BOTH SIDES.</b> The account would then stand thus; Diara Collections. Principal, .. .. . 1997. 8. 10 Revenue of Ruheempore, .. .. . 1516. 0. 0 <hr/> Due to <b>PROPRIETORS,</b> .. .. . 481. 8. 10 .. .. .	..	390.718

## Opinion of the S. B. R.

559	<i>Delay. want of means. Harshness.</i>	Considering the delay in the Reg. II. 19, suit, a delay the fault of the <b>REVENUE AUTHORITIES</b> , and without which the Petitioners would sooner have received the balance of Collections from the Diara,—when the balance of Ruheempore <b>MIGHT NOT HAVE OCCURRED</b> at all, The Sale (since cancelled) was <b>HARSH</b> and <b>INCONSIDERATE</b> in a high degree, .. .. .	..	390.718
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## DIGEST OF CIRCULAR ORDERS.

## ATTACHMENTS.

## DIVN. II. RESUMPTION CASES—Cont.

## ATTACHMENTS. No. Page.

560	<i>Default wilful.</i>	BUT the Petitioner was NOT justified in withholding the Revenue,	G. O.	390.719
561	<i>Attachment legal. Intermediate adjustment impracticable.</i>	Attachment and loss of interest were LEGAL PENALTIES (Sec. 13, II. 19), for non-production of papers. Adjustment COULD not have been made by the Col. till termination of the suit; nor THEN, without higher authority, .. .. .	11 April, 37. C. O. 6 June, 37.	390.719
562	<i>Govt. entitled to Int. and Pen. Petitioners to neither.</i>	Consequently the GOVERNMENT is entitled, under the Rules prior to C. O. 24th February 1835, to INTEREST and PENALTY on the arrear, But the Petitioner to NEITHER INTEREST NOR PENALTY, on the Diara Collections, .. .. .	..	390.719
563	<i>Adjustment advised.</i>	On the grounds, however, of HARDSHIP arising from delay and the Co.'s NEGLECT of REPEATED APPLICATIONS, the S. B. R. recommended the following adjustment, Net Collections from the Diara with Interest at 12 per cent. .. .. 2857.7.6.3½ Arrear of Ruheempore, with Interest at 12 per cent. .. .. 1998.5.10.0 Due to Petitioners, .. .. 859.1.16.3½	..	390.719
<i>Jurisdiction of Commissioner.</i>				
564	<i>PROPOSED RESTRICTION, of Power of Ca. R. Reason.</i>	The S. B. R. suggest that the authority in regard to the REFUND OF COLLECTIONS in these (Sec. 13, II. 19.) cases be not exercised without reference to THEM, .. .. .	..	390.719
565		When the LAW was enacted the Bd. Rev. consisted of SEVERAL MEMBERS; and it seems much too arbitrary and unpopular an authority to be entrusted to a SINGLE COMMISSIONER, .. .. .	..	390.719
<i>Reply of Government.</i>				
566	<i>GOVERNMENT OBJECT.</i>	The LAW will not bear the Board's Construction, .. .. .	..	390.719
567	<i>Collections are forfeit, in all cases.</i>	It renders the Collections, during attachment, the ABSOLUTE PROPERTY OF GOVERNMENT whether the decision BE FOR or AGAINST Assessment, .. .. .	..	390.720
568	<i>Grounds of Opinion.</i>	This construction is supported by the implied antithesis to the TEMPORARY Assessment realized under attachment, in which the term "PERMANENTLY" is used at the latter end of the Clause, .. .. .	..	390.720
569	<i>Assumed antithesis.</i>	The following is the Clause:— "THE Board of Revenue, or other authority exercising the powers of that Board, shall be competent to direct the lands to be immediately attached, AND THE RENTS COLLECTED ON ACCOUNT OF GOVT. IN THE SAME MANNER AS IF THE LANDS WERE THE PROPERTY OF GOVT. In such cases however, it shall still be the duty of the Collector to make a full inquiry into the title of the holder of the lands, and to transmit his proceedings to the Board, who will decide whether the lands shall be deemed permanently liable to assessment," .. .. .	..	380.720
570	<i>Length of attachment.</i>	The only equitable claim to consideration, under this view of the law, would arise out of the LONG PERIOD of attachment; .. .. .	..	390.720
571	<i>Inquiries, harshness.</i>	UNLESS there was an undue HARSHNESS in the original attachment, on which point the Govt. direct INQUIRY; .. .. .	..	390.720
572	<i>Subsequent conduct.</i>	ALSO,—whether the parties ever OFFERED to PRODUCE the papers, Or stated the CAUSE of their non-production, .. .. .	..	390.720
573	<i>CONSEQUENCES OF RECUSANCY.</i>	If the recusancy were WILFUL the proprietors can only blame their own OBSTINATE DAFIANCE of the law, .. .. .	..	390.720
574	<i>(Heavier by delay)</i>	DELAY has entailed a HEAVIER punishment, but COMPLIANCE with		

## PRESIDENCY BOARDS OF REVENUE.

ATTACHMENTS.		DIVN. II. RESUMPTION CASES.—Continued.	ATTACHMENTS.	No. Page.
		Reply of Government.—Continued.		
575	Avoidable by compliance.	the Law, in 1828, would have kept the lands FREE from assessment up to August 1834, .. .. .	G. O. 11 April, 37.	
576	Not deserving of remedy.	UNLESS the attachment ought NOT, in equity and reason, to have been made, Govt. are not bound to hold men HARMLESS from their CONTEMPT of the LAW, .. .. .	C. O. 6 June, 37.	390 .720 390 .720
577	GAMM PLAYED, Its losses merited.	It seems, as known at present, that the parties ran their CHANCE of eventually obtaining the Diara FREE of assessment (in failure of proof from the production of the papers withheld), against THE LOSS which attachment would inflict and, IF so they have no just REASON to complain, .. .. .		390 .720
578	Grounds of LENITY. Delay. Loss of privileges. Erroneous expectations held out.	The case however is OPEN to lenient consideration, 1. Not only because the Lands' tardy decision has deprived the parties of Malikana, 2. And probably of the SIX MONTHS' GRACE, 3. But because the LOCAL AUTHORITIES considered the attachment nothing more than a collection for the benefit of the PROPRIETORS, (See No. 557), .. .. .		390 .721
Jurisdiction of the Commissioners.				
579	Present practice approved.	On this point Govt. do NOT concur with the Board ; and would not deprive the Cs. R. of the power in question, to be exercised only on THE REPORT of a Subordinate, in whose haste or harshness, if such be, he is NOT likely to participate, .. .. .		390 .721
580	Inquiries.	They however INQUIRE whether refunds under Sect. 13, II. 19, have ever been made, under the late Bd. Rev. S. B. R. Cs. R. or Cols. themselves, .. .. .		390 .721
Sudder Board in rejoinder. New features of the Case.				
581	NEW POINTS OF THE CASE. Delays.	The Board adduce the following fresh points of the case of Ruheempore Rowneah.		
582	Three years.	1. Between the FIRST call for papers and ATTACHMENT, THREE YEARS intervened.		
583	Five years.	2. AFTER attachment FIVE YEARS elapsed, .. .. .		390 .721
584	Amlah oppressive;	Whence the Board infer, that the Amlah directed these proceedings, for their own purposes,—proceedings which EUROPEAN Functionaries would not have permitted, .. .. .		390 .721
585	Proprietors not contumacious.	The Board do not, under these circumstances, look upon the non-production of the papers, as CONTUMACIOUS ; but consider the Proprietors to have been a FREEY to the AMLAH, from first to last.		
586	PROCEEDINGS ALTOGETHER ILLEGAL. Unsanctioned.	And they advert to the ILLEGALITY of the proceedings ; which were irregular, and at variance with the clause on which the Collector professed to act. Moreover the attachment WAS NOT legalized by any sanction of the C. R. ... .. .		390 .722
587	REMEDY open at Law. refund advised.	Owing to these irregularities, the Proprietors would, AT LAW, obtain a refund, WITH INTEREST, of ALL collections during attachment ;—a refund which the Board ADVISE without loss of time, .. .. .		390 .722
Construction of the Law.				
588	CONSTRUCTION BY GOVT. QUESTIONED.	On the CONSTRUCTION of the Law by Govt, the S. B. R. remark, that Sections 7 to 14, II. 19, provide means for enforcing production of papers, and form a CHAIN OF LAW applicable to 1. Different CLASSES of occupiers or managers, 2. Various DEGREES of urgency or contumacy, .. .. .		390 .722

## DIGEST OF CIRCULAR ORDERS.

## ATTACHMENTS.

## DIVN. II. RESUMPTION CASES.—Continued.

## ATTACHMENTS.

No. Page.

Resider of the S. B. M.—Continued.

G. G.

- 589 EVIDENCE. 1. Collector may summon and take evidence of PUTWARRES, 11 April, 37.  
Putwarres, &c. GOMASTAH, &c. with accounts, .. .. . C. O. 390. 722
- 590 Their Punishment. 2. In default, or for false evidence, he may imprison, or may  
commit THEM for forgery or perjury. .. .. . 6 June, 37. 390. 722
- 591 ACCOUNTS. 3. If the (PROPRIETOR or CLAIMANT) refuse accounts or papers  
of Claimants. required of HIM, Col. may, (sanction of C. R. being obtained)  
Remedy ATTACH and make collections on the part of,—i. e. THROUGH THE  
on refusal. OFFICERS of,—Govt. during attachment. But having, by attachment,  
brought WITHIN HIS REACH the necessary information regarding  
assets, boundaries, &c. he should proceed to complete the inquiry  
and decide on the liability to assessment, or otherwise, .. .. . 390. 722
- 592 CONTUMACY. 4. CONTUMACIOUSLY (the word now first used) REFUSING to  
May be fined with furnish documents, (not obtainable by the process of attachment,)   
sanction of Govt. is next provided for. The PROPRIETOR may be daily fined till the  
documents withheld are produced; but the fine is NOT to be levied  
WITHOUT consent of the Government, .. .. . 390. 723
- 593 OPEN RESISTANCE. 5. Lastly.—OPEN RESISTANCE of authority may be fined AS FAR  
500 R. by C. R. AS 500 Rs. of the authority of the C. R. but NOT MORE without  
beyond by Govt. the sanction of GOVERNMENT, .. .. . 390. 723
- 594 ATTACHMENT. Thus, the mode of obtaining INFORMATION as to assets, rent, &c.  
refused by the Proprietor, is ATTACHMENT, .. .. . 390. 723
- 595 Its objects. The Collector being thereby enabled, without the proprietor's  
intervention, to obtain such local information.
- 596 FINE AND IMPRISONMENT. The Production of Title Deeds, and authentication of past ac-  
counts, is enforced by, FINE AND IMPRISONMENT.  
Those two heads must be separately considered, .. .. . 390. 723
- 597 CL. I. 13, II. 19. The Board cite the clause I. 13, II. 19.  
CITED. "If the holder of any lands, in regard to which the Collector shall  
have been authorised by the Board of Revenue, or other authority  
exercising the powers of that Board, to institute the inquiry described  
by Section 7 of this Regulation, shall refuse or neglect to furnish the  
accounts relating to such lands, within the period specified in the  
Collectors' requisition, the Board of Revenue, or other authority  
exercising the powers of that Board, shall be competent to direct the  
lands to be immediately attached, and the rents collected on account of  
Government, in the same manner as if the lands were the property of  
Government. In such cases, however, it shall still be the duty of the  
Collector to make a full inquiry into the title of the holder of the lands,  
and to transmit his proceeding to the Board, who will decide whether  
the lands shall be deemed permanently liable to assessment." ... .. 390. 723
- 598 CONSTRUCTION The Board hold that the words "and the rents collected on  
Alene profits account of Government in the same manner as if the Lands were  
not forfeit. the property of Govt. can only mean, "as in Khas Muhals," not  
"carried to credit of Govt." as a forfeiture, .. .. . 390. 723
- 599 Double penalty. For 1st. It would subject the party to two penalties for the same  
offence; viz.  
Of the whole assets of his estate, for an indefinite number  
of years;  
And of a certain sum per diem;  
This the Board cannot attribute to the Legislature, .. .. . 390. 724
- 600 C. R. restricted 2nd. A C. R. who has NOT the power to fine AS FAR AS TEN rupees  
otherwise. for the offence, (See No. 592) WITHOUT the sanction of Government,
- 601 Is construed Can under their construction attach and realize assets to credit  
to have power of Govt. of his own mere authority TO ANY EXTENT, viz. he has a  
unlimited. power to levy any number of thousands of Rupees per annum, for  
any number of years.

## PRESIDENCY BOARDS OF REVENUE.

## ATTACHMENTS.

## DIVN. II. RESUMPTION CASES.—Continued.

## ATTACHMENTS. No. Page.

Rejoinder of the S. B. S.—Continued.

	This the Bd. cannot attribute to the Legislature,	.. .. .	890 . 724
602	<i>The less the offence ; Punishment more grievous.</i>	3. The C. R. would also have power to punish an offence. NEVER contumacious, often involuntary, By a fine amounting to any number of thousands of Rupees ;	G. O. 11 April, 37. C. O. 6 June, 37.
603	<i>And vice versd.</i>	BUT when the offence becomes MORE CERTAIN, and OBVIOUS and OPEN and WILFUL and URGENT, he is LIMITED to a fine of 500 Rupees.	
	This also the Bd. cannot attribute to the Legislature,	.. .. .	390 . 724
604	<i>Would attachment be less restricted than mere fine ?</i>	The Board ask, If it can be supposed that less restriction would have been imposed in a clause, involving the ATTACHMENT of an Estate, than in a MERE MATTER of fine,	.. .. . 390 . 724
605	<i>NO ANTITHESIS Temporary Assessment never intended.</i>	The Board do not admit the ANTITHESIS ; the very object of attachment being speedy decision, and consequently restoration intact or permanent assessment : TEMPORARY assessment was NEVER contemplated ; but a very limited attachment for a specific purpose,	.. .. . 390 . 724
606	<i>THE QUESTION RESTS.</i>	But for the words "and the rents collected on Account of Government" the question would have no foundation to rest upon,	.. .. . 390 . 725
607	<i>On words :</i>	Those words give it an apparent but ONLY an apparent support :	
608	<i>Their meaning, on context entire.</i>	The meaning must be adduced, NOT from an isolated WORD or SENTENCE ; BUT from the ENTIRE context,	.. .. . 390 . 725
609	<i>Treble satisfaction required.</i>	The LAW could not require DOUBLE satisfaction, yet the CONSTRUCTION contemplates a DOUBLE and EVEN TREBLE satisfaction,	.. .. . 390 . 725
610	<i>OBJECTIONS TO INFERENCE.</i>	AGAIN ; If no penalty had been specifically provided for the offence it might be INFERRED from the words : but a thing EXPRESSED in law does away with a TACIT admission to the same purport,	.. .. . 390 . 725
611	<i>Collections not disposed of. Penally provided.</i>	The LAW does not say that the Collections SHALL BE restored. Nor, specifically, that they shall BELONG to GOVT. But it does provide a DISTINCT PENALTY ; and thus it annihilates any INFERENCE that they are FORFEIT,	.. .. . 390 . 725
612	<i>THE BOARD ADMIT</i>	Under the Bd.'s construction, an individual might, "suò periculo," REFUSE papers or information ; SUBJECT the Estate to attachment ; Enable the Collector to OBTAIN INTELLIGENCE withheld ; And divest HIMSELF of the opportunity of injuring the rights of Govt. :—	
	<i>Coercion as far as justifiable.</i>	A degree of coercion "to COMPEL an individual to produce proof HOSTILE TO HIS OWN INTERESTS," which, they observe, can only be justified by the DIFFICULTIES of the case and the PECULIAR jurisdiction exercised—not analogous to common judicial proceeding...	.. .. . 390 . 725
613	<i>BUT DEPRECATE penalties, by inference, Where much doubt exists.</i>	Under any circumstances, the Board would deeply regret the infliction of such heavy PENALTIES by INFERENCE, and the FORFEITURE of PRIVATE RIGHTS by IMPLICATION, There is GREAT DOUBT ; and by that doubt, the party liable to SUFFER should benefit,	.. .. . 390 . 725
614	<i>SUMMARY. Objects of the law attained.</i>	The Board thus sum up their arguments ;— The law intended to place the Col. in POSSESSION, For facility of INVESTIGATION, And for prevention of FRAUD.	
615	<i>Collections to be refunded &amp; Possession restored, for six months.</i>	AND COLLECTIONS to be REFUNDED on the termination of the proceedings ; and the occupants entitled to POSSESSION for SIX MONTHS under the G. O. 22nd Feb. 1831. They entertain no doubt and solicit a RECONSIDERATION, previously to a final construction of the law,	.. .. . 390 . 725

## DIGEST OF CIRCULAR ORDERS,

## ATTACHMENTS.

## DIVN. II. RESUMPTION CASES.—Continued.

## ATTACHMENTS. No. Page.

## Construction by the Sub. Sec. Sec.

- 616 REFERENCE TO S. D. A. Disposal of Profits? The Government referred the principles involved in the discussion to the S. D. A. and inquired the opinion of the Court as to the PENALTIES prescribed by Sec. 13, II. 19. G. O. 11 April, 37. C. O. 6 June, 37.
- 617 I. If assessable? 1. When the final decision may be IN FAVOR of the right to assess, .. ..
- 618 II. If not? 2. When the decision may DENY the right, .. .. 390.726
- 619 REPLIES. The Register of the Court submitted the several opinions of the Judges; calling attention to the construction of the MAJORITY as follows, .. ..
- 620 I. The right of Govt. 1. Under the former category, Govt. are entitled to the mesne profits during attachment; .. ..
- 621 II. Of the Proprietors. 2. Under the latter the PROPRIETORS, .. .. 390.726  
The opinions of the Judges respectively were recorded as follows: Mr. D. C. Smyth, Mr. R. B. Braddon concurring.
- 622 IN FAVOR OF GOVT. If attachment be legally made, and decision IN FAVOR of Govt. "it rests entirely with the Governor to pass SUCH ORDERS, regarding MENE PROFITS, accruing pending attachment, as he may deem PROPER," .. .. 390.727
- 623 OF THE PROPRIETOR if exempt. When the lands are finally declared EXEMPT from assessment, Proprietors are entitled to mesne profits, and a full and fair account of the period of attachment, .. .. 390.727  
Mr. Smyth explains that the above is irrespective of the merits of the case specially UNDER REVIEW upon which the Court are not called upon for their opinion. .. .. 390.727  
Mr. R. B. Braddon.
- 624 IN FAVOR OF PROPRIETORS in either case. Under EITHER category, the collections do NOT belong ABSOLUTELY to Government. .. ..
- 625 Otherwise express forfeit. Had it been so, they would have been declared FORFEIT in plain and explicit terms, ... 390.727
- 626 And reference to Govt. would have been declared. And it is to be presumed that the ORDER would have been declared subject to CONFIRMATION OF GOVT. For, in Cl. III. the (late) Board are declared incompetent to levy ANY fine HOWEVER SMALL,—for neglect or refusal to attend, or furnish documents and accounts,—until so confirmed, .. .. 390.727
- 627 KHAN TUKSEEL intended. The words "on account of Govt." mean no more than "ON THE PART OF GOVT." the PERSIAN Translation proves that he is not SINGULAR in the opinion. .. ..
- 628 As translated in the Persian. The Persian version declares the lands open to attachment, and authorizes the appointment of a person "to make collections on the PART OF GOVT. in the same manner as the collections of OTHER LANDS, the PROPERTY OF GOVT. are made," .. .. 390.727
- 629 Construction by ANTITHESIS opposed. Mr. Braddon lays no stress on the word "PERMANENTLY." When rent-free lands are adjudged liable to assessment at all, they NECESSARILY become permanently so liable; and as Sect. 21, II. 19 was in force, the Bd. Rev. could not legally declare Lands liable to assessment, without having before them the proceeding of the Col. AFTER he had completed his INQUIRY and recorded his opinion on the case, .. .. 390.727  
Mr. R. B. Braddon.
- 630 RIGHT OF GOVT. if assessable, clear. Concurs with Mr. Smyth. Nothing to his mind can be MORE CLEAR than the terms of the Clause; when a final decree is passed IN FAVOR of Govt. the rents belong ABSOLUTELY to the State, .. .. 390.727

## PRESIDENCY BOARDS OF REVENUE.

**ATTACHMENTS.** DIVN. II. RESUMPTION CASES—Continued. **ATTACHMENTS.** No. Page.  
Construction by the Sub. Secy. Sd. Cont.

	<b>REASONS.</b>	<b>Mr. Money argues,</b>	<b>G. O.</b>
631	<i>Reg. II. 19, cancels laws to meet the case.</i>	1. That Regulation II. 19, CANCELS Sec. 19, XIX. 93, and Sec. 15, XXXVII. 93, which DISALLOWED all claim to collections, on the part of Govt. PREVIOUSLY TO THE FIRST DECREE,	11 April, 37 C. O. 6 June, 37 390.728
632	<b>DOUBLE PENALTY not meant.</b>	2. He considers the Board quite in error, when they assume that Cls. I. and III. 13, II. 19, involve, as construed by Govt. two PENALTIES for the same offence,	390.728
633	<i>But an option.</i>	It was the intention of the Legislature to give the Authorities AN OPTION, to proceed either under one clause or the other ; If a fine were imposed, they must not attach ; and vice versâ, .. <b>Mr. B. B. Hutchinson.</b>	390.729
634	<b>QUESTION STATED And ruled.</b>	The question is whether Cl. I. 13, II. 19, gives the State an ABSOLUTE right to confiscate and appropriate collections, because the HOLDER of the land REFUSES or NEGLECTS to furnish accounts, ..	390.729
635	<i>Against Govt.</i>	The clause does NOT establish such a right.	
636	<i>Khas Tuhseel intende.</i>	Mr. Hutchinson concurs with Mr. Braddon, that the words which have raised the reference only mean, that the lands, PENDING INVESTIGATION, shall be held under KHAS TUHSEEL, ..	390.729
637	<i>Penalty beyond offence.</i>	If the tenure be eventually found VALID, it would be manifestly unjust to deprive the holder of its income, for an offence so INCONSIDERABLE, ..	390.729
638	<b>ANTITHESIS does not hold.</b>	The word " PERMANENTLY " has reference solely to FINAL LIABILITY, and cannot establish a right to INTERMEDIATE collections, ..	390.729
639	<b>REASONS No declaration.</b>	The grounds of Mr. Hutchinson's opinion are as follow : 1. Total ABSENCE of a specific declaration of the ABSOLUTE RIGHT assumed, ..	390.729
640	<i>Analogy opposed. Inequality.</i>	2. GENERAL ANALOGY and the express tenor of the penal laws, neither of which warrant the infliction of such a HEAVY and UNEQUAL penalty for an offence so inconsiderable. In one case the collections may be a RUPEE, in another a THOUSAND ; but the OFFENCE not greater in the one, than in the other, case, ..	393.729
641	<i>Silence bars assumption of right.</i>	3. SILENCE as to ABSOLUTE RIGHT establishes the construction, that the intention was NOT entertained to CONFER, and bars any claims founded on, THE ASSUMED RIGHT, ..	390.729
642	<i>Defaulter ignorant ; or misled by the Persian.</i>	4. Absence of such declaration, especially in the PERSIAN VERSION of the law, will have precluded the defaulter from ever contemplating the extent and nature of the PENALTY, involved in his act, if the Govt. construction of the clause be maintained, ..	390.729
643	<i>Attachment may be withdrawn, or the daily fine, when default is supplied.</i>	Reg. II. 19, now where provides for the WITHDRAWAL of attachments, and return of collections, at any intermediate stage. But the cause of attachment being DISOBEDIENCE, Mr. Hutchinson considers, that, in the absence of any rule to the contrary, Col. is COMPETENT to withdraw, and render an account of collections on satisfactory CAUSE SHOWN for neglect ; as the tenure, if invalid, is only declared liable to ASSESSMENT, AFTER FINAL DECISION by Cl. IV. 21, II. 19. The terms of Cl. III. 13, II. 19, bear out this opinion, as the daily fine is to be imposed ONLY until the DEFAULT is SUPPLIED, ..	390.729
644	<b>No DOUBLE PENALTY.</b>	The S. B. R. Mr. Hutchinson is of opinion, have mistaken the Provisions of Cl. I. and III. when they have supposed that they demand a DOUBLE PENALTY, ..	390.730

## DIGEST OF CIRCULAR ORDERS,

ATTACHMENTS.		DIVN. II. RESUMPTION CASES—Continued.	ATTACHMENTS.	No. Page.
645	Cl. I. applies to holders.	Construction by the Sud. Deb. Bd.—Cont. Cl. I. applies to one class; Holders of a tenure.	G. O. 11 April, 37.	
646	Cl. III. to proprietors and farmers.	Cl. III. to Proprietors and Farmers, whom the Rev. Authorities may summon under Sects. 10 and 11 of the Regulation,	C. O. 6 June, 37.	390 . 730
Mr. J. C. Smith.				
647	DOUBLE PENALTY intended.	Sec. 18, II. 19, by ATTACHMENT and DAILY FINE, is intended to compel holders and proprietors with questionable titles to produce their Deeds,	..	390 . 730
648	RENTS FORFEIT; Be Title valid or invalid.	If they compel the Authorities to THE EXTREMITT, the rents become forfeit, be the title valid or invalid,	..	390 . 730
649	DOUBLE PENALTY, consistent.	DOUBLE PENALTIES ARE NOT inconsistent with the usual penal provisions of the Regulations; e. g. INTEREST and PENALTY become BOTH fines to Govt.	..	390 . 730
650	RUHKEMPORE CASE Attachment illegal. Collections should be refunded.	As to the case under review attachment was NOT SANCTIONED, and clearly illegal; the rents therefore belong to the holder, without reference to the validity of the deeds. Justice and equity require that a Proprietor of a landed tenure, supposed to be rent-free, on an illegal tenure, should be held entitled to the rents, till proved not to be so entitled. If not, then Govt. are entitled to the mesne profits AS ORIGIN, a monstrous and impracticable claim,	..	390 . 730
FINAL DECISION.				
	DECISION.	Has been already explained, (See No. 552.)		
DIVISION III.—REVENUE.				
651	BUTWARRA. Attachment in all cases, proposed and negatived.	The S. B. R. were divided upon the question of declaring that all estates, shall, PENDING BUTWARRA process, be brought under ATTACHMENT; and Government ruled that it would not be advisable, generally, to have recourse to the measure, (See No. 2101-37.)	G. O. 18 Sep. 28. C. O. 7 July, 29.	29 . 84
Moonsiffs' Sales.				
652	HOUSES AND PERSONALS, Judge orders sale.	The Collectors cannot issue Perwnas to the MOONSIFFS to sell HOUSES and PERSONAL PROPERTY, attached by their Nazirs, for arrears of Revenue, WITHOUT application to the JUDGE,	G. O. 7 Mar. 15. C. O. 27 Mar. 15.	252 . 472
653	Tipperah case.	The above construction BY THE S. D. A. arose out of a Tipperah case, the JUDGE of DACCA having inquired whether a Collector had such authority, without such reference.	..	
654	Inquiry.	Either for arrears in his own office or AT THE DESIRE OF ANOTHER Collector,	..	252 . 472
655	Previous Sale of the Estate?	The Judge further inquired, whether it was not necessary that the Col. should certify that the ESTATE had been SOLD and the price inadequate; because, in the instance alluded to, the property had been attached under orders of the COL. of TIPPERAH, whilst the Estate, from which the Balance was due, remained unsold,	..	252 . 473
656	The Rule general.	The orders of the Court are GENERAL, and the principle has the concurrence of the WESTERN S. B. R.	..	252 . 473
Settlement of Accounts.				
657	NOTICE TO SETTLE ACCOUNTS.	Notice to be given in all cases of Attachment. The Proprietors are to be called upon, in the vernacular language, to adjust accounts, intimating that, in the event of non-attendance, the adjustment will be made in THEIR ABSENCE,	C. O. 30 May, 37.	378 . 704
658	Cols. responsible.	Cols. were, at the same time, cautioned that serious responsibility will attend any omission in this respect,	..	378 . 704

## PRESIDENCY BOARDS OF REVENUE.

<b>ATTESTATIONS.</b>		<b>ATTESTATIONS.</b>	<b>AUDIT.</b>	No. Page.
659	<b>SIGNATURES</b> <i>to be legible.</i>	SIGNATURES should be distinctly and readily legible so as to remove all apprehension of perplexity, in respect to their authenticity, by future Public Authorities, .. .. .	C. O. 26 Mar. 21.	56. 39
660	<b>Serishtedars</b> <i>responsible.</i>	The Orders of the 17th Dec. 1813, (See No. 2072) do not relieve SERISHTEDARS of Collectorates from general RESPONSIBILITY, in every branch of duty, in common with European Superiors, .. .. .	C. O. 19 April, 33.	175. 284
661	<b>Own and those</b> <i>of subordinates.</i>	Nor shall any Native Functionary, especially the HEAD one, who is responsible for the rest, be permitted to evade his obligations in regard to the ATTESTATION OF DOCUMENTS, ACCOUNTS, &c. .. .. .	.. .. . 175. 285	
662	<b>SIGNATURES,</b> <i>repeated.</i>	The orders at page 39 above were repeated. (See No. 659.)	C. O. 30 May, 37.	380. 705
<b>ATTORNEY TO THE HONORABLE COMPANY.</b>				
663	<b>AID OF THE</b> <b>LAW OFFICERS.</b> <i>requires sanction</i> <i>of Govt.</i>	A case having been referred to the Company's Attorney, by a Public officer, WITHOUT the sanction of GOVT., such a course was declared to have been "quite irregular;" and although no doubt could be entertained that the aid of the Law officers would have been granted, the proceedings were "not the less open to objection on that account," .. .. .	G. O. 21 Sep. 29.	44. 105
<b>AUDIT.</b>				
664	<b>BILLS</b> <b>IN DUPLICATE.</b>	BILLS are to be sent for audit IN DUPLICATE to avoid delays of Registry. One will be passed out audited, the other will remain in the Audit office, as a record, .. .. .	C. O. Civ. Audr. 11 Jan. 30.	63. 128
665	<b>AMOUNT, DATE</b> <b>AND DEPT.</b> <i>to be noted.</i>	Cs. R. are required to express the amount passed or authorized, as well as the dates and Departments of all Govt. orders, in their communications with officers in charge of Treasuries, .. .. .	G. O. 27 April, 30. C. O.	70. 134
666	<b>METHOD OF</b> <b>AUDIT</b> <i>Govt.</i> <i>Sanction.</i>	Recommendations and observations, having reference to sanction of Bills, passing of Audits and Indents, and admissions of applications for advances should be written ON THE FACE of the Bills; Sanction of Govt. should also be noted ON THE BILL itself, .. .. .	7 May, 30 —	78. 145
667	<b>ESTABLISHMENTS</b> <b>Cs. R.</b>	Establishments of Cs. R. may be passed without express sanction; if corresponding with the SCHEDULE of the 30th Dec. 1828, (See No. 6288, Appendix.) .. .. .	C. O. 17 July, 29.	32. 96
<b>Personal responsibility.</b>				
668	<b>DISBURSEMENTS</b> <i>Money. Stamps.</i> <i>Without audit.</i>	Disbursing officers are PERSONALLY responsible for all MONEY,—and for all STAMPS,—paid away WITHOUT audit, .. .. .	C. O. 2 Mar. 32.	131. 213
<b>Measurement Charges.</b>				
669	<b>SETTLEMENT</b> <b>CHARGES.</b> <i>Rules.</i>	Such charges, incurred on account of SETTLEMENTS, may be passed by Cs. R. at the regulated rate under the restrictions of the LVIII. R. P. C.; but a register should be kept, and a report made, at the TIME OF SETTLEMENT, .. .. .	G. O. 30 Oct. 32. C. O.	228. 438
670	<i>Not limited</i> <i>to six months.</i>	The limitation of SIX MONTHS does NOT apply to such Establishments, only to those "EXTRA TO THE FIXED." (See No. 2571.) .. .. .	14 Oct. 34.	228. 438
<b>Khas Charges.</b>				
671	<b>KHAS</b>	Expences of Khas Estates are to be audited by Cs. R. IN DETAIL Passed by Cs. R. (the NET receipts, only, pass into the Towjee Accounts), and REVIS- Revised by S. B. R. annually, with the general statements, by the S. B. R. .. .. .	.. .. . .. .. .	228. 438
<b>BADSHAHAN TENURES.</b>				
<b>Reports on Resumption.</b>				
672	<b>INVALID OR</b> <b>EXTINCT, to be</b> <i>reported under</i> <i>Sec. 5, XIII. 25.</i>	Cases of Resumption, invalid or extinct to be reported to the S. B. R. by the Cs. R. S. B. R. will if they see fit, submit a SPECIAL possession, self or Ancestors, .. .. .	R. P. C. I. I. .. .. .	.. .. . .. .. . 29



## DIGEST OF CIRCULAR ORDERS,

**BADSHAHAN.***Reports on Resumption—Continued.***BADSHAHAN.**

No. Page.

Authorizes the Government to make the SETTLEMENT with the  
DISSEISED GRANTEES, though not the Zemindar, Talooqdar, or  
Malik, .. .. .

R. P. C.  
L. I.

.. . 29

G. I. O.  
8 Feb. 36.  
G. O.  
16 Feb. 36.  
C. O.  
22 Feb. 36.

- 673 **PROVISION BY PENSIONS.** The INFREQUENCY of the exercise of the power reserved to Govt. by the above enactment, and the hardship towards the Malik involved in the adoption of the above course, led to the following,

**Pension Rules.**

**PENSION RULES.** RULES FOR CONFERRING PENSIONS ON THE DISSEISED HOLDERS OF  
RESUMED BADSHAHAN GRANTS, .. .. .

286.515

- 674 *Not to exceed half the Assessment.* I. Persons deprived of the possession of Lands held under Bad-shahee or Royal Grants; i. e. the defendant or defendants in the Resumption suit,— will be allowed DURING LIFE, (unless KNOWN to have other adequate means of subsistence,) Pensions, from the bounty of Govt. for suitable maintenance, NOT TO EXCEED, in the aggregate, HALF the assessment of the resumed tenure.

*Divisible.*

DIVISIBLE, if more than one, according to the interests of the  
respective sharers, .. .. .

286.515

- 675 *Conferred by Government.* II. No pension but with Govt. sanction, on report of Rev. Authorities.

- 676 *Preparatory Reports.* III. In case of NO appeal,—Resuming officer, six months after decision.

OR IF APPEALED, Sp. Comm. III. 28, IMMEDIATELY on final decree, shall communicate copy of his decree to the C. R. with special reference to these Rules, .. .. .

286.515

*Recommendation.* C. R. on presentation of a SPECIAL PETITION for a Pension shall report, in communication with the Local Authorities, and through S. B. R. the AMOUNT which he would recommend the Govt. to bestow, .. .. .

286.515

- 677 *Provisional, by S. B. R.* IV. Sudder Board may order, PENDING FINAL DETERMINATION a suitable support, subject to modification by Govt. .. .. .

286.515

- 678 *Permanent, by Govt. But alterable or resumable.* V. Pensions PERMANENT, only from the date of the ORDERS of GOVT. and liable to ALTERATION or DISCONTINUANCE in case of subsequent ACCESSION OF PROPERTY, .. .. .

286.515

- 679 *Lapse on demise.* VI. Pensions wholly and finally to lapse, on demise of the parties, .. .. .

286.516

- 680 *Payment and check.* VII. Pensions may be DRAWN where the parties desire, subject to the CHECKS prescribed for MISCELLANEOUS Pensions generally, especial care being taken to prevent any payment beyond the life of the Pensioner, .. .. .

286.516

**Promulgation of the Rules.**

- 681 *Promulgation. To Sp. Comm. III. 28.* The Sp. COMMS. III. 28, were furnished with copies of these rules, and requested to give the necessary intimation to the Cs. R. under Rule III. on deciding any case against occupants, NOT MALIKS, .. .. .

286.509

*To Cols. and Resn. Officers.*

The Cs. R. were instructed to make similar communications to the COLS. and RESUMPTION OFFICERS, in the several Divisions, .. .. .

286.510

- 682 *Vexatious inquiries prohibited.* Minute and vexatious investigations into the MEANS of the parties were PROHIBITED. The Rules are GENERAL, the exemption special,— where parties are “KNOWN” to have other adequate means of subsistence, .. .. .

286.510

- 683 *Inquiries Authorised.* INQUIRIES necessary to be made are, only, those within the immediate reach of the Cols. .. .. .

286.510

## PRESIDENCY BOARDS OF REVENUE.

BADSHAHEE	Promulgation of the Rules.—Continued.	BADSHAHEE, No. 126.
<i>Into Landed possessions.</i>	Viz. A recorded report of the proper officers of the Amleh, that the party is NOT A REGISTERED PROPRIETOR, or otherwise possessed of REAL PROPERTY OF SUFFICIENT INCOME.	G. O. 8 Feb. 36.
<i>Cautions.</i>	In short, he will take measures to prevent the "benevolent intentions of the Govt. from being ABUSED by the recommendation of Pensions to parties, otherwise in EASY CIRCUMSTANCES."	G. O. 16 Feb. 36.
684 <i>Provisional Estimate.</i>	PENSION TO BE CALCULATED when a P. S. cannot immediately be made, at HALF THE PROBABLE ASSESSMENT; taking as a guide the JUMMA of a T. S. or the JUMMA BUNDER, if HELD KHAF,	C. O. 22 Feb. 36. 286. 510
685 <i>PROCEDURE Need to be first declared.</i>	RULES OF PROCEDURE. Cs. R. to take NO STEP in consequence of the NOTICE of Resumption, till presentation of a petition from the OUSTED PARTIES, declaratory that they have NO ADEQUATE MEANS OF SUPPORT,	.. .. 286. 510
686 <i>PUBLICATION</i>	The condition to be made known, by PUBLICATION of the RULES	.. .. 286. 510
687 <i>and</i>	in the Native Languages, and by an EXPLANATORY NOTICE,	.. .. 286. 510
688 <i>PERMANENT NOTICE.</i>	Such NOTICE to be fixed up, PERMANENTLY and CONSPICUOUSLY, in ALL the Public offices of EVERY district,	.. .. 286. 511
689 <i>Lapse on demise.</i>	Especial attention directed to Act. VI. of the Rules, declaring that Pensions granted under them shall, on demise, ABSOLUTELY and FINALLY LAPSE.	.. .. 286. 511
690 <i>No close inquiry.</i>	Minute and vexatious inquiries AGAIN deprecated,	.. .. 286. 511
RECOMMENDATIONS OF S. B. R.	Grounds of the Pension plan.—Recommendations of S. B. R.	
691 <i>Distress.</i>	The S. B. R. brought to notice of Govt. the SERIOUS DISTRESS, and even UTTER DESTITUTION, attendant on the Resumption of invalid Badshahee Grants, under Reg. XXXVII. of 1793, as explained by Reg. XIV. of 1825,	.. .. 286. 511
692 <i>Contrast with other Lakhirajdars. Injustice to Maliks.</i>	Under Sec. 5, XIX. 93, ousted Lakhirajdars NOT Badshahee are admitted to SETTLEMENT. Though ousted Badshahee Grantees may also be admitted under Sec. 5, XIII. 25, the Rule is seldom acted upon, as leading to direct INJUSTICE to the MALIKS. The only provision therefore is temporary; viz. the six months' freedom from assessment under the G. O. of 22nd February 1831,	.. .. 286. 511
693 <i>Settlements infrequent.</i>	Public Authorities have RARELY applied on the behalf of individuals, and fit occasions must often have been PASSED OVER. The Board conceive that humanity and liberal policy demand a CERTAIN PROVISION for these parties, and they instance the case of the heirs of the late SHAH BAZ BAO KHAN,	.. .. 286. 512
694 <i>Compassion induces neglect of the law.</i>	The UNPOPULARITY of the Resn. Laws, both with the PUBLIC and the OFFICERS of GOVT. and the want and misery attendant upon the enforcement of them have led to NEGLECT. The just principles of those laws will be the more readily recognised if RESUMPTION be followed by INDULGENT CONSIDERATION of the sufferers,	.. .. 286. 512
695 <i>Remedy suggested.</i>	The Board therefore suggested a set of Rules, they proposed that the relief, like the injury, should be GENERAL, and they did not deem it expedient to regulate the amount with reference to the PERIOD OF POSSESSION. The only EXCEPTION they desired to make was confined to cases where the holders were undoubtedly, otherwise, in EASY CIRCUMSTANCES,	.. .. 286. 512
696 <i>Rules differ only as to period of Pension.</i>	The Rules proposed by the S. B. R. are nearly AS ABOVE—the only difference of importance is the LIMITATION OF THE PENSION. The Board PROPOSED "A FIXED period not exceeding THIRTY YEARS." The GOVERNOR OF BENGAL suggested, and it was ruled, in COUNCIL, that the Pension should lapse on demise of the Grantee,	.. .. 286. 513

# DIGEST OF CIRCULAR ORDERS,

## BADSHAHEE.

Settlements with vested Badshahsee Grantees.

BADSHAHEE. No. Page.

- 697 *System of Settlements Preliminary order.* Subsequently it came under consideration to provide for the G. O. SETTLEMENT of resumed Badshahsee Grants, with the DISMISSED 20 Dec. 36. GRANTEES, and orders were issued prohibiting the acceptance of C. O. DUKKHAISTS from the MALIKS pending further instructions, .. 9 Jan. 37. 347. 649
- 698 *New System adopted.* And it has SINCE been determined (pending the ultimate discussion of the NEW RESUMPTION LAW in which the Rules are embodied) that all cases of Badshahsee Resumption shall be REFERRED to Govt. to be disposed of under Sec. 5, XIII. 25, in the following manner, .. .. 14 June, 37. C. O. 402. 741

## Settlement Rules.

SETTLEMENT RULES. N. B. HOOKAMER TENURES, q. v. are also provided for by separate Rules.

## RULES FOR SETTLEMENT OF RESUMED BADSHAHEE TENURES.

- 699 *TITLE OF LAKHIRAJDAR.* I. TITLE TO A RECOMMENDATION FOR SETTLEMENT WITH A DISMISSED GRANTEE, SUCCESSOR OR REPRESENTATIVE.
- 700 *Possession.* Uninterrupted POSSESSION OR MANAGEMENT for SIXTY years.
- 701 *Rent-produce.* Or uninterrupted receipt of a RENT-PRODUCE, for the LIKE PERIOD, from an AGENT or FARMER NOT a MALIK, .. .. 402. 741
- 702 *Report under S. 5, XIII. 25.* In such case the resuming Officer shall REPORT under Sec. 5, XIII. 25, in order to a SETTLEMENT with the LAKHIRAJDAR, at a Jumma, assessed on the rent produce, under Regs. VIII. 93, VII. 22, IX. 25, and IX. 33.
- 703 *Hereditary and transferable.* The tenure so settled to be HEREDITARY and TRANSFERABLE, and OBJECTION on the part of the MALIK is BARRED in the Courts, .. .. 402. 741
- 704 *MALIK'S TITLE.* II. TITLE OF THE MALIK TO A SETTLEMENT.
- 705 *Possession.* Possession and management, AFTER CREATION of the Lakhiraj Tenure, paying the Government share to the Lakhirajdar, .. .. 402. 741
- 706 *Pension to Lakhirajdar.* LAKHIRAJDAR may in such cases be PENSIONED for life if destitute, .. .. 402. 742
- 707 *MALIKANA. Title;—receipt at Resumption.* III. TITLE TO MALIKANA. (see note No. 722.) Cl. I. Receipt of Malikana in money, kind or land DURING EXISTENCE of the Lakhiraj Tenure, gives the Malik a title to Malikana, or an equivalent, ... .. 402. 742
- 708 *Or, within twelve years, received or justly claimed.* Cl. II. Though not in the receipt of Malikana AT THE TIME OF RESUMPTION, the Malik may establish a title, By proof of its receipt within TWELVE years antecedent to resumption, or, Of a well founded claim preferred in a Court of Justice, WITHIN THAT PERIOD, .. .. 402. 742
- 709 *RECORD OF MALIKANA.* IV. NATURE AND AMOUNT OF MALIKANA to be recorded.
- 710 *IF IN LAND TO BE DEFINED.* If in LAND ;—to be defined by landmarks, and described in a MAP to accompany settlement proceedings, .. .. 402. 742
- 711 *IF IN MONEY, added to Jumma.* V. MONEY MALIKANA to be added to the SUDDER JUMMA (after due allowance to a Lakhirajdar),
- 712 *Paid by Col.* And PAID to the Malik BY THE COL. .. .. 402. 742
- 713 *COMPENSATION TO MALIK Amount.* VI. COMPENSATION FOR LOSS OF SETTLEMENT. Malik in addition to the Malikana, will be entitled to TEN YEARS' PURCHASE, on the difference between Malikana and Zemindaree profits, (Malikana inclusive.) .. .. 402. 742

## PRESIDENCY BOARDS OF REVENUE.

<b>BADSHAHEE.</b>		<b>Settlement Rules—Continued.</b>	<b>BALANCES.</b>	<b>No. Page.</b>
714	<i>Calculation.</i>	The said Zemindaree profits being assumed at 20 PER CENT. on the GROSS JUMMA-BUNDERS, (see note No. 732.)	C. O.	14 June, 37. 402. 742
	<i>PERIOD FOR CLAIMS.</i>	VII. LIMITATION OF TIME, FOR CLAIMS TO MALIKANA AND COMPENSATION.		
715	<i>Before sanction of settlement.</i>	None admissible AFTER SANCTION of GOVT. to settlement, And thereafter BARRED in the Courts of Justice,	.. ..	402. 742
	<i>RECUSANCY.</i>	VIII. RECUSANCY OF THE LAKHIRAJDAR,		
716	<i>admits Malik.</i>	Will admit the MALIK—if there be one, under the General Regulations,	.. ..	402. 742
	<i>Exclusion entire.</i>			
717		And the recusant Lakhirajdar will not receive any Malikana,	.. ..	402. 743
	<i>FORGERY, &amp;c.</i>	IX. FORGERY OR FRAUD,		
718	<i>Proved; bars claim and admits</i>	PROVED before a competent Court, BARS ALL CLAIM of the Lakhirajdar,		
719	<i>Malik.</i>	SETTLEMENT shall, in such case, be made with the MALIK,	.. ..	402. 743
720	<i>EXCEPTIONS.</i>	EXCEPTIONS. Government may still admit the Lakhirajdar, on ground of length of possession, or other circumstances;—		
	<i>Clemency of Govt.</i>			
721	<i>Bond fide purchasers.</i>	NOR does the fraud endamage the claim of any party who may have purchased in GOOD FAITH, and dependance on the validity of the forged documents,	.. ..	402. 743
722	<i>MILKERUT AND MOOKUDDUMEE TENURE.</i>	NOTE.—MOOKUDDUMEE management is no evidence of PROPRIETARY RIGHT; and a claim to Malikana or compensation, when a Lakhirajdar has possessed the lands for sixty years cannot be admitted, unless it be satisfactorily proved that the claimant "has ACTUALLY received from the Lakhirajdar, an allowance in ACKNOWLEDGMENT of his PROPRIETARY RIGHT, or that he comes within the scope of Cl. 2. Rule III. of these Badshahee Rules.	.. ..	402. 745
<b>BALANCES.</b>				
723	<i>INEFFICIENT.</i>	INEFFICIENT—See INEFFICIENT BALANCES.		
724	<i>IRRECOVERABLE.</i>	IRRECOVERABLE—See IRRECOVERABLE BALANCES also TOWNSHES.		
725	<i>REMISION.</i>	No remission of current Revenue, or balances of former years, can be granted without the sanction of Government,	R. P. C. XIII.	.. 16
726	<i>GENERAL DEVALCATION Joint managers.</i>	Increasing balances of Revenue, GENERALLY,—attributed by Govt. to the minute SUBDIVISIONS of estates under the Native LAWS of SUCCESSION,—led to a proposition, on which the ZEMINDARS were consulted, for the compulsory appointment of MANAGERS by JOINT PROPRIETORS, (see Nos. 6247—70.)	—	185. 303
<b>BAKES AND BANK NOTES.</b>				
727	<i>BENGAL NOTES only.</i>	Notes of any other Bank than the Bank of Bengal are not to be received at the Public Treasuries,	C. O. 12 Aug. 23.	66. 46
		Preservation and Registry.		
728	<i>Tin or iron boxes.</i>	In consequence of the destruction of notes by white ants or damp, orders were issued that, Whether in payment of REVENUE, or on DEPOSIT they be kept in TIN or IRON boxes,	C. O. 10 June, 34.	
729	<i>In Treasure chest.</i>	Within the TREASURE chest or OTHER secure place,	.. ..	209. 405
730	<i>REGISTRY.</i>	The Bank of Bengal would have paid the amount under a Guarantee if the NUMBERS had been known.		
731	<i>Particulars.</i>	REGISTRY THEREFORE ORDERED; specifying, Numbers, Values, Persons from whom received,	.. ..	209. 405

## DIGEST OF CIRCULAR ORDERS.

BANKS, &amp;c.

Preservation and Registry—Continued.

B. Z. DUFFER. No. Page.

Dates of receipt and despatch,  
And other necessary particulars,

C. O.  
10 June, 34. 209. 405

- 732 *Countersignature.* Collector to COUNTERSIGN the Register, which must be kept separately from the notes, .. .. 209. 403
- 733 *Precautions by Ct. of Drs.* Reports called for, on a proposition of the Ct. of Drs. that all notes, PAID, or RECEIVED into the Public Treasury on account of Revenue, shall be ENDORSED by Cols. and entered in a separate book and on the advantage to be expected from the precaution, .. 351. 652
- Endorsement.* .. ..
- Remittances.* .. ..
- 734 *REMITTANCES.* When notes are collected to the amount of 5000 rupees, they are to be REMITTED—halves—by succeeding Dawks, C. O. 12 Aug. 23.
- ALL ABOVE* Such remittances to be reported MONTHLY, .. .. 66. 45
- 5000 RUPEES* With dates, numbers, and amount in EACH remittance, .. ..
- Reports.* .. ..
- 735 *Care in packing.* On a representation from the Post Office Commissioner that a Parcel of Bank notes had been sent from Jessore in a flimsy single envelope of country paper, C. O. 22 May, 27.
- Remittances being FREQUENTLY sent in a similar way; .. .. 90. 68
- 736 *Strong covers.* To avoid temptation in the way of peons, .. ..
- Wax-cloth.* It WAS ORDERED, that they be packed so as to disguise the contents, in STRONG envelopes and finally wrapped in WAX-CLOTH. .. ..
- Bank of Bengal. C. O.
- 737 *BENGAL BANK* Notes of this Bank ALONE are receivable at the Public 12 Aug. 33. 66. 46
- no other notes.* Treasuries, .. .. 10 June, 34. 209. 405
- Private Banks.
- 738 *PRIVATE BANKS* Rules for SPECIAL cases of deposit of money drawn for Public Special deposits purposes, (See ASSIGNMENTS, Nos. 510—12.) .. .. 93. 73
- BAZEE ZEMIN DUFFER.**
- MR. H. Abstract (in part) of a MEMORANDUM, prepared by MR. HOLT G. O.
- MACKENZIE'S MACKENZIE, of practice in regard to Lakhraj lands and tenures, 18 Aug. 25.
- MEMORANDUM. before the introduction of the "CORNWALLIS SYSTEM" of 1793. C. O.
- (See also PROVINCIAL COUNCILS, Nos. 3757—66.) .. .. 13 Sep. 25.
- 739 *PLAN OF THE* PLAN of a BAZEE ZEMIN DUFFER, proposed by the COMMITTEE of REVENUE, 23rd May, and APPROVED BY GOVT. 31st May, 1782. Bengal.
- B. Z. DUFFER* .. ..
- BENGAL.* .. ..
- SUPT. POWERS.* SUPERINTENDANT WAS ORDERED;
- 740 *Sunnuds before* 1. TO PREPARE drafts of new grants, for land held prior to the 12th August, 1765, .. ..
- 12 Aug. 1765.* To ATTEST them, and Deliver them to the Committee of Rev. for APPROVAL, .. .. 80. 56
- 741 *Subsequent.* 2. Grants of subsequent date, if NOT confirmed by Govt. or late President and Council, INVALID, UNTIL confirmed by Govt. .. ..
- 742 *Committee of Revenue.* 3. Superintendent NOT to decide on the property in land or validity of titles; .. ..
- 743 *Decide on titles.* BUT the COMMITTEE on his report, .. ..
- 744 *REGULATION* REGULATION of the 26th AUGUST 1783, proposed by the Committee of Revenue on the 18th *idem*. .. ..
- 26 AUG. 1783.* .. ..
- SUPERINTENDANT B. Z. D. allowed.* .. ..
- 745 *Grants by P. Councils.* TO CONFIRM Sunnuds not exceeding 200 beeghas, for grants by PROVINCIAL COUNCILS, .. ..
- 746 *Under Rule of Nov. 1773.* And those falling under the RULE of Nov. 1773, (see No. 3759) WITHOUT INQUIRY, These had before been OVERLOOKED, .. .. 80. 57

## PRESIDENCY BOARDS OF REVENUE.

**B. Z. DUFTUR.**

Bengal—Continued.

**B. Z. DUFTUR.** No. Page.

747 *Zemindaree* Also Zemindaree grants, NOT KHAMAR, under 50 beeghas, .. G.O. **80. 57**  
under 50 Ba.

748 *Error.* By some error, the Board's records specify 250 instead of 200 18 Aug. 25.  
BEIGHAS, as in the Govt. order; the FORMER should be allowed to C. O.  
stand, .. .. 13 Sept. 25. .. ..

UNDER DATE 25TH JULY, 1782,

749 25TH JULY 1782. Superintendent was authorized to confirm, without investiga-  
tion, rent-free claims of BRAHMINs for Lands UNDER TEN BEIGHAS,  
—as recognized by Cl. V. 3, XIX. 93,—but the operation of the  
Rule must be limited to granta ANTERIOR to 1178 B. S. or 1179,  
F. S. as in the Regulation, .. .. " " "

750 ATTESTATION OF SUNNUDS. Sunnuds sent to the Committee Rev. were signed by the PRE-  
By Comm. Rev. SIDENT. .. .. " " "

751 By Supt. B. Z. D. Having been also signed by the SUPT. B. Z. D. and SCALED in  
his office, .. .. " " "

UNDER DATE 16TH OCTOBER, 1787,

752 16TH OCT. 1787. Government approved propositions of the Bd. Rev. of the 25th  
NEW SYSTEM. September preceding, and .. .. " " "

753 Supt. B. Z. D. Powers of the Supt. Brz. Zem. Duftur, (Mr. Young) were con-  
Circumscribed. siderably CIRCUMSCRIBED, .. .. " " "

754 Inquiry by Cols. Duty of INQUIRY was vested in the COLS. .. .. " " "

755 Duty of Supt. SUPERINTENDENT having, only, to ARRANGE the materials fur-  
nished by them, .. .. " " "

756 In Bengal. THE ABOVE RELATES TO BENGAL, and the Proceedings of the  
Superintendents, (Messrs. J. Dynely and E. A. Young) were, .. .. " " "

757 Midnapore and Confined to MIDNAPORE and BURDWAN, .. .. " " "

758 Burdwan only. From the latter Zillah there were no reports consequently, no  
Sunnuds exceeding 250 beeghas, AUTHENTIC; or, if authentic, VALID, .. .. " " "

759 CAUTION, Necessity for a close examination of SIGNATURES and SEALS; the  
Loss of seal. seal of the Duftur having been lost or mislaid. .. .. " " "

Bihar.

760 BEHAR PROV. IN BEHAR Mr. George Vansittart (chief of the Provincial Coun-  
COUNCIL. cil, 1773), investigated; but his investigations were confined to  
Mr. Vansittart's Jageers,  
inquiries. Altamghas,  
And Muddud Maash Tenures, .. .. " " "

761 BAZ. ZEM. On the 29th June 1784, a Registry office, HAZEE ZEMIN DUFTUR  
DUFTUR. was established on Mr. Shore's Plan, Mm. BUSHBY, Superintendent,  
Mr. HOLT, Assistant, .. .. " " "

762 Under 200 Rs. Lands under an annual produce of 200 Rupees EXEMPTED from  
exempt. inquiry; .. .. " " "

763 Powers of Supt. In regard to more extensive tenures, Superintendent to investi-  
gate and report,  
BUT NOT CONFIRM, .. .. **80. 58**

764 Exceeded. Mr. Bushby and Mr. Holt EXCEEDED their powers.

765 Check. On the 7th November 1785, the Comm. Rev. INTERPOSED re-  
presenting, .. .. " " "

766 Deviations. DEVIATIONS by the Superintendent, and, .. .. " " "

767 Probable mischief. Mischief likely to attend the possession of the powers which  
they DESIRED to HAVE, .. .. " " "

768 Resumption from Govt. And that the Court would be rendered, "A COURT FOR THE RE-  
SUMPTION OF LANDS FROM GOVT." .. .. " " "

MODIFIED RULES. The following RULES were at the same time suggested for BEHAR.

## DIGEST OF CIRCULAR ORDERS,

**B. Z. DUFFUR.**

Behar—Continued.

**ED. OF REVENUE.** No. Page.

- 769 *Revert to the old.* I. Superintendent to conform to his ORIGINAL instructions. .. .. .
- 770 *Courts to decide* II. DISPUTES between rent-free holders to be determined not G. O.  
*Lakhiraj disputes* by him, but by THE ADAMLUTS. .. 18 Aug. 25. 80. 58
- 771 *Attachment* III. In case of demise of Jageerdars, or of disobedience, Super- C. O.  
*by Supt.* intendent might ATTACH, reporting to the Committee. 13 Sept. 25.
- 772 *Govt. to resume.* But NOT resume without the express sanction of Govt. .. .. .
- 773 *Transfer to Cols.* IV. Land so resumed, to be DELIVERED over to the Collector. .. .. .
- 774 *Confirmation* V. No NEW Sunnuds, nor confirmation of OLD, without the sanc- .. .. .  
*of sunnuds.* tion of Government, or of the Comm. Rev.
- 775 *Malgoozaree* VI. MALGOOZAREE Lands altogether EXEMPT from inquiry by .. .. .  
*exempt.* the Superintendent.
- 776 *Proceedings* VII. Transcripts of the PROCEEDINGS of the Superintendent to be .. .. .  
*sent to Comm. Rev.* transmitted to the Committee of Rev.
- 777 *Similar to* Mr. YOUNG, it was represented, had acted under similar instruc- .. .. .  
*Mr. Young's* tions in BENGAL; successfully and without obstruction, .. .. .  
*Powers.*
- Rules sanctioned.* The RULES were approved by Govt. .. .. . 80. 59
- 778 *Office abolished.* On the 31st May 1786, the Office of Supt. of the Bazar Zemin .. .. .  
Duffur of Behar was ABOLISHED, .. .. .
- 779 *Close of* On the 22nd February, Mr. Holt had been appointed until June, .. .. .  
*proceedings.* vice Mr. Bushby resigned; and on the 7th June 1786, Mr. Holt .. .. .  
was called to the Presidency giving over charge to THE COLLECTORS, .. .. .  
Bengal.
- 780 *BENGAL.* On the 19th July 1786, it was proposed to entrust to the Col- .. .. .  
*Continuance* lectors, generally, the investigation of reports on Lakhiraj; and the .. .. .  
*discussed.* continuance of the B. Z. D. of BENGAL was discussed, .. .. .
- 781 *Superseded by* It was continued as a PRESIDENCY OFFICE OF RECORD till 1793; .. .. .  
*system of 1793.* when the Cornwallis system was introduced; and the records were .. .. .  
transferred to THE COLLECTORS, .. .. .
- Caution.**
- 782 *CAUTION.* The above detail shows the powers vested in Mr. BUSHBY and .. .. .  
*Mr. Bushby and Mr. Holt.* Mr. HOLT, and the necessity for STRICTLY SCRUTINIZING THEIR .. .. .  
*Mr. Holt.* ACTS. .. .. .

**BOARD OF CUSTOMS, SALT AND OPIUM.**

- 783 *LEGAL* The S. B. R. on abolition of the office of Supt and R. J. A. offer C. O.  
*ADVICE.* legal ADVICE and INFORMATION on questions of doubt or difficulty. 3 Nov. 29.  
whenever consulted, .. .. . 47. 107
- See also Customs and Town Duties, Nos. 1811—48.

**BOARD OF REVENUE.**

- 784 *ACCESS.* The following instructions were issued to the Board of Commis- G. O.  
sioners, Behar and Benares, and communicated to the PRESIDENCY 21 May, 19.  
Board.
- 785 *To parties or* In cases affecting, immediately, individual interests, the PAR- .. .. .  
*Agents.* ties or their AGENTS, to have the fullest opportunity of stating .. .. .  
any thing of importance.
- 786 *Public Sittings.* Orders on Petitions to be passed at PUBLIC SITTINGS, when the .. .. .  
Parties or their Agents may attend, .. .. . 49. 32
- 787 *Stated days.* SITTINGS to be REGULAR, and on STATED DAYS; intimation being .. .. .  
given to the community.
- 788 *Too close* The Board has been considered too exclusively an office of EN- .. .. .  
*dependance on* LISH RECORD.

## PRESIDENCY BOARDS OF REVENUE.

ED. OF REVENUE.	ACCESS—Continued.	BURQUINDAZ, No. Page.
<i>Correspondence.</i>	Placing too much reliance on ENGLISH CORRESPONDENCE, and leaving too little to the ACTIVITY OF PRIVATE INTEREST.	G. O. 21 May, 19. 49. 33
789 ATTENDANCE	OF MEMBERS. A member, arriving LATE, cannot require that business, disposed of before his arrival, be REVERTED TO ;	G. O. 18 June, 88.
790 <i>If late may record dissent.</i>	But he may enter his DISSENT,	C. O. 24 June, 88. 4
791 CIRCULAR ORDERS.	Not to be rescinded, nor altered, by a C. R. without the sanction of the Sudder Board of Revenue,	.. .. 20.75
792 OATHS.	The Late Bd. Rev. were empowered by the G. G. in C. to administer Oaths whenever necessary,	G. O. 8 Jan. 01. C. O.
<i>Administration.</i>	(Extended by Cs. R. by Cl. I. 4, I. 29)	.. .. 13 Jan. 01. 23. 15
793 PENSIONS.	The Board were authorized to transfer payment of Pensions from one district Treasury to another, under the following Rules :	G. O. 23 April, 23. C. O.
794 <i>R. Acct. informed.</i>	Communication to be made to the ACCOUNTANT, and COLS. concerned.	C. O. 22 Mar. 31.
795 <i>Other Boards.</i>	If the transfer be from the Jurisdiction of one Board to that of another, CONCURRENCE to be obtained,	.. .. 105. 177
796 PUNISHMENT OF REVENUE OFFICERS.	Their powers under Sec. 31, II. 93, for suspension, removal and summons to the Presidency, NOT to be exercised by the Cs. R. and S. B. R. to refrain from exercising them, except in cases of EMERGENCY to be IMMEDIATELY reported,	G. O. 31 May, 31. C. O.
<i>Cautions to S. B. R.</i>	.. ..	7 June, 31. 114. 189
797 RECORDS.	Will generally be found in the several COLLECTORSHIPS, and are consequently easily accessible to the Cs. R.	G. O. 22 April, 29. C. O.
798 <i>from Cols. or S. B. R.</i>	COPIES may be supplied by Cols. and if not procurable from them Cs. R. may obtain them FROM THE S. B. R.	5 May, 29. .. .. 15. 72
799 SECRETARY'S OFFICE.	Attendance, according to the Rule of 1788.	G. O.
800 <i>Ordinary attendance.</i>	ORDINARY attendance—six hours per diem ; Sundays excepted, mornings or evenings as HEADS OF THE OFFICE think proper ; limitation of EVENING attendance—NINE o'clock.	9 May, 83.
801 <i>Extraordinary.</i>	Extraordinary attendance, on urgency of business, gives no claim to EXTRA allowance.	.. .. 1. 3
<b>BOARD OF TRADE.</b>		
802 LEGAL ADVICE.	The S. B. R. as exercising the functions of the late office of S. and R. L. A. offer legal ADVICE or INFORMATION, on questions of difficulty whenever consulted,	C. O. 3 Nov. 29. .. .. 47. 107
<b>BOATS, BOAT-HIRE, BOATMEN.</b>		
803 SANCTION OF GOVT.	The Govt. object to supply OFFICE BOATS ; and desire that the S. B. R. will obtain their sanction whenever they authorize BOAT-HIRE,	G. O. 9 Sep. 33. .. .. 186. 305
804 NO PENSIONS to boatmen.	LASCARS or BOATMEN, (not of the Marine or Pilot service) are not entitled to SUPERANNUATION pensions,	G. O. 1 Feb. 30. 101. 171
<b>BRITISH SUBJECTS.</b>		
805 SEE EUROPEANS.	See EUROPEANS, Nos. 2615—50.	
<b>BURQUINDAZ GUARDS.</b>		
806 PROVL. BATTNS. <i>Disbanded.</i>	Substituted for the disbanded PROVINCIAL BATTALIONS, and orders of Government circulated—to have effect from 1st Aug. 1829.	G. O. 23 June, 29. C. O.
807 BURQUINDAZES.	BURQUINDAZES to be CONTROLLED, by the officers under whom they are placed and to be selected with due attention to the CLAIMS of the SIPAHEES,	7 July, 29. .. .. 30. 93



## DIGEST OF CIRCULAR ORDERS,

<b>BURQUUNDAZ.</b>		<i>New System—Continued.</i>	<b>CALAMITOUS.</b>	<i>No. Page.</i>
808	<i>Pay.</i>	Their pay to be charged on the several ESTABLISHMENTS.	G. O.	
809	<i>Numbers.</i>	Their numbers never to exceed that of the SIPAHERS.	.. 23 June, 29.	30. 93
810	<i>Treasury Guards.</i>	Special orders will be issued regarding TREASURY GUARDS.	C. O.	
811	<i>Proportions of men and officers.</i>	No particular ORGANIZATION enjoined, but not to exceed the following scale; viz. 1 Jemadar at 15 rupees per mensem, 1 Naib Jemadar, at 9 rupees per mensem, 6 Duffadars at 6 rupees per mensem, .. .. TO EVERY HUNDRED BURQUUNDAZ, at 4 rupees each per mensem.	7 July, 29.	30. 94
812	<i>Absence.</i>	Arrangements in case of ABSENCE, to be made by the controlling authority.		
813	<i>Accommodation.</i>	GUARD ROOMS and HOSPITALS of Provincial Battalions appropriated to the Burquundaz Guards;		
814	<i>Med. Attendance.</i>	Who are entitled to MEDICAL ATTENDANCE from the Civil Surgeons.	..	30. 94
815	<i>Returns.</i>	MONTHLY RETURNS required of the expense; specifying the Guards employed under the old system. .. ..	..	30. 94
816	<i>TREASURY GUARDS.</i>	Burquundazes are to be entertained, only, for GUARDING Treasuries.	G. O. 1 Dec. 29.	
817	<i>NOT ESCORTS.</i>	Not as ESCORTS, for the custody of treasure from district to district, except in cases of ABSOLUTE NECESSITY, .. ..	C. O. 22 Dec. 29.	56. 114
	<i>Strength.</i>	The STRENGTH of a TREASURY guard will depend on the security of the Treasuries, or otherwise;		
818	<i>Cs. R. to judge.</i>	And will be determined by Cs. R. .. ..	..	56. 114
819	<i>Repair of Treasuries.</i>	Any outlay for strengthening the buildings, to be met by a corresponding reduction of the expense of the Guards, .. ..	..	56. 114
<b>CALAMITOUS VISITATIONS.</b>				
<b>Curabes.</b>				
820	<i>SANCTION S. B. R. beyond 5 per cent.</i>	Cs. R. were prohibited, GENERALLY, from authorizing advances of TUCCAVEE without sanction of the S. B. R.	R. P. C. LX.	
821	<i>Cs. R. stock, seed grain.</i>	ON THESE occasions:— To replace stock, Or seed grain, after failure of crops.		
822	<i>5 per cent.</i>	The Cs. R. were empowered to grant Tuccavee but were restricted to 5 PER CENT. on the Sudder Jumma, .. ..	..	.. 32
823	<i>S. B. R. ONLY, discouraged.</i>	The advance of Tuccavee has, since, been altogether prohibited, except with sanction of the S. B. R., who discourage the practice, (See Nos. 6106—8), .. ..	..	33. 96
<b>Precautions—Embankments.</b>				
824	<i>LIABILITIES OF ZEMINDARS.</i>	The pecuniary loss resulting to the Government from these calamities and the consequent liability of the Zemindars, in equity, to bear the cost of every possible precautionary measure, were asserted in a letter addressed to the S. B. R., on the subject of Embankments; as follows,	G. O. 31 Mar. 35. C. O. 6 June, 35.	
825	<i>Unless Govt. be pledged. P. S. allows no claim. But Govt. does relieve.</i>	UNLESS GOVT. be specifically PLEDGED, by the P. S., the ZEMINDARS of Estates protected should bear the expense of Embankments, RATHERLY: .. .. No claim to REMISSION is admissible under the P. S. But the State is frequently obliged to forego its rights,—OR, THE SAME THING, receive payment by DISTANT INSTALLMENTS, .. ..	..	264. 489
826	<i>Zemindars should provide.</i>	Zemindars, therefore, are bound to provide this protection, especially if the public demand was fixed with reference to the contingency of inundation, .. ..	..	264. 489

## PRESIDENCY BOARDS OF REVENUE.

<b>CALCUTTA.</b>		<b>Provisions—Embankments—Continued.</b>	<b>CALCUTTA.</b>	<b>No. Page.</b>
827	GOVT. INQUIRE into obligations.	The S. B. R. were therefore instructed, to ascertain THE RELATIVE OBLIGATIONS OF THE GOVT. AND ZEMINDARS;	G. O. 31 Mar. 35.	
828	PROPOSED compulsory Law.	And, advertising to the refusal of the Zemindars of PUBNA, to defray the expense of a very necessary embankment, it was at the same time contemplated, to render the duty, LEGALLY COMPULSORY, .. .. .	C. O. 6 June, 35.	264. 490
829	Orders issued to Cs. R.	The Sudder Board issued orders accordingly to the Cs. R. inquiring into the practice and obligations, and desiring their opinion on the compulsory measure, which will be found under the head "Embankments." (See Nos. 2328—47.) .. .. .		264. 487
<b>CALCUTTA.</b>				
<b>Land Rent.</b>				
830	HYPOTHECATION of Land.	The Proprietors of transferred lands having been held accountable for the Revenue, only from the DATE OF PURCHASE, it was declared that, WITHOUT reference to former proprietorship,	25 May, 89.	
831	For Revenue.	The land is PLEDGED for the Revenue, and		
832	Will be sold.	Will be SOLD to defray all arrears, not liquidated.		
833	Ignorance of arrear no plea.	No plea of ignorance is admissible. Purchasers must ascertain their liabilities, before they buy. .. .. .		7. 6
<b>Pottahs.</b>				
834	DELIVERY OF POTTAS.	The following rules were submitted to, and approved by, Govt. for the delivery of Pottahs, in the Town of Calcutta and Pancha-wungunw.	G. O. 16 May, 12.	
835	Applications.	I. Applications to be voluntary, .. .. .		26. 16
836	Advertisements.	II. Advertisements,—for ONE-MONTH,—to specify, Name of applicant, and, Description of the ground. To be EXPOSED, On the premises, At the Collector's Office, and At the Police. Also at the Kutcherry of the 24 Pergunnahs, if the land be beyond the Town, .. .. .		
837	No dispute.	III. If NO OBJECTION, Pottah to be granted as soon as practicable, .. .. .		" "
838	Counter-claim.	IV. If a COUNTER-CLAIM be made, Pottah NOT to be granted till the matter is decided IN THE COURT. .. .. .		" "
839	Beshee Land.	V. When BESHEE ZEMIN is claimed, Pottah to be given for the proper quantity;—and, after measurement, a report to be made to the Board of Revenue regarding the EXCESS. Bd. Rev. will determine as to its disposal, whether to the original POTTAH-HOLDER, or OTHERWISE. (See Nos. 844—47.) .. .. .		" "
840	Distrain, not refusal of Pottahs.	VI. Pottahs are not to be WITHHELD on account of ARREARS. DISTRAINT and other measures are, in such case, to be resorted to, .. .. .		26. 17
841	Rights of Govt.	VII. Col. to see to the Rights of Govt. and if a claim exist, may WITHHOLD a Pottah, pending report to the Bd. Rev. .. .. .		" "
842	FEES on Pottahs, 4 rupees.	VIII. Proposed FEE of four rupees on every POTTAH approved. But it is to be levied, NOT, as proposed by the Collector, on the application—but at the time of DELIVERY of the pottah, .. .. .		" "
843	On measurements; Application 2 Rs. & 2 as. per Cottah.	IX. FEE ON MEASUREMENTS—Two rupees on the application & two annas for every cottah measured. The proposal of the Col. to apply this money to the expense of establishments, not to Col.'s moderation. HIMSELF, was considered "highly creditable to him," .. .. .		" "

## DIGEST OF CIRCULAR ORDERS,

## CALCUTTA.

Modification, *Wesley Semin.*

CAL. GAZETTE. No. Page.

- 844 *BEHES ZEMIN.* In approving the Rules, the Govt. made the following reservation on the opinion of the Advocate General. .. .. 16 May, 12.
- 845 *Possessed 20 yrs.* EXCESS LAND held for TWENTY years.
- 846 *Or conveyed.* Or regularly conveyed by parties who had SUCH possession.
- 847 *Not assessable.* Not assessable (See ADVOCATE GENERAL'S OPINIONS, Nos. 354—6.) .. .. 26. 17
- Pledge of Land.**
- PLEDGES WITHIN THE JURISDICTION OF THE SUPREME COURT WILL NOT BE ADMITTED. C. O. 10 April, 35.
- 848 *Within Jurisdiction of Supreme Court.* Inconvenience having arisen, in practice, the ABSOLUTE PROHIBITION of the acceptance, prospectively, of such security, from Farmers, Surburakats, Guardians of Wards, or other persons was issued by the S. B. R. .. .. 254. 474
- CALCUTTA GAZETTE.**
- 849 *OFFICIAL GAZETTE. Notices.* I. Established from the 1st November 1833, as the OFFICIAL ORGAN for communication of all NOTICES of
1. Appointments, } Permanent or Temporary.
  2. Removals, }
  3. Leaves of absence, and dates from which they have effect.
  4. Orders to join stations.
  5. Returns from Sea.
  6. Furloughs to Europe.
  7. Resignations, and other similar occurrences. .. .. 161. 267
- Which regulate the payment of salaries, assumption or vacating of office, or any other advantage or privilege incident to the public employ, .. .. 161. 267
- 850 *Authority.* II. Intimations of the above descriptions under SIGNATURE of a SECRETARY, or DEP. SECY. to GOVT. will be the authority of the Supt. for publication. .. .. 161. 267
- 851 *General Notification.* III. Officers in charge of TREASURIES, and in the DEPARTMENTS of ACCOUNT and, generally, ALL OFFICERS under Govt. to obey the Orders, as if communicated direct. .. .. 161. 267
- 852 *SPECIAL INTIMATIONS.* Those only specifically appointed, or immediately concerned to vacate or make over charge, will be addressed by the Secretaries, .. .. 161. 267
- 853 *SECR. TO GOVT. furnished lists.* IV: LISTS of officers to receive THE GAZETTE to be furnished—AND ALTERED only—by THE SECRETARIES, .. .. 161. 268
- Sale Advertisements.**
- 854 *LARGE ESTATES.* Advertisements were ordered of LARGE ESTATES, affording favorable opportunities for the investment of Capital by the European or Native Community of Calcutta, in a Form subsequently modified, (See No. 856,) .. .. 210. 406
- 855 *NOT ALL; Local depreciation. Expected sale.* It was subsequently explained that it was not intended that ALL large Estates, in Balance, should be advertised in the Gazette; ONLY in cases of LOCAL depreciation, and expectation of ACTUAL SALE, .. .. 220. 431
- 856 *NEW FORM.* A new form, (See No. 6637,) was circulated with remarks to the following effect. C. O. 19 Oct. 35.
- 857 *Not regulation sale notices.* It is requisite to include only such information as will be useful to intending purchasers AT THE PRESIDENCY; it is not one of the regular notifications required under the SALE LAWS, .. .. 274. 498
- 858 *Order repeated.* The injunction, in No. 855, was repeated, .. .. 274. 499
- 859 *ILLEGALITY.* The Board call the particular attention of the Cs. R. to the ILLEGALITY frequently apparent in these Sale Advertisements. C. O. 2 May, 37.

## PRESIDENCY BOARDS OF REVENUE.

**CAL. GAZETTE.**

Sale Advertisements—Continued.

**CHELANA, &c. No. Page.**

- 860 *Within a month.* Such as advertising for sale **WITHIN A MONTH** of the date. C. O.
- 861 *Precautions.* And to the necessary precautions, .. 2 May, 37. 366. 679
- 862 **CAPABILITIES FOR STAPLES.** Capabilities of estates advertised,—for the production of Sugar, Cotton, Silk, Indigo or other **VALUABLE STAPLES**, to be noted in the **COLUMN OF REMARKS.**

**CANOONGOES.**

- 863 **OFFICE ABOLISHED.** The office having been **ABOLISHED**, and two Canoongoes retained in certain districts, for the completion of certain **RECORDS** and **INDEXES.** G. O. 10 May, 31.
- 864 *For certain duties.* Govt. were furnished with Reports;—and it was intimated by the **S. B. R.** that they would be **DISCHARGED** as soon as those duties were completed—which intention was **APPROVED.** .. 20 May, 31. 112. 188
- 865 *To be maintained, only till finished.* Government did not approve of the proposed diversion of their services to **OTHER PURPOSES,** .. 112. 188

**CASUALTIES.**

Civil Service.

- 866 **CIVIL SERVICE.** Casualties in the **CIVIL SERVICE** are immediately to be reported **Immediate report.** (to the **Bd. Rev.** now **Ca. R.**) that the earliest possible communi- 31 Aug. 24. 72. 49

Pension List.

- 867 **PENSION LIST.** Casualties of pensioners are to be promptly reported to the **C. R.** and information communicated by that officer to the **CIVIL AUDITOR,** .. 21 July, 29. 34. 97
- 868 *Superannuation Rules.* Similar orders are included in the **SUPERANNUATION Rules**; the duty to be specially assigned to some **OFFICER** on the Establishment, **Responsibilities.** who will be **RESPONSIBLE,** with the **COL.** for reporting lapses, .. 101. 172

**CHARGES AGAINST PUBLIC OFFICERS.**

- 869 **SERIOUS COMPLAINTS.** Government direct that it be a **STANDING RULE**, in cases of **SERIOUS complaints,** such as **peculation, extortion, corrupt practices, or oppression.** G. O. 10 Sep. 88.
- 870 *To bind over complainant.* I. That the complainant be bound over to **PROSECUTE** to a **TERMINATION.**
- 871 *Enforce penalty.* II. That the penalty be **ENFORCED,** in event of the complainant **abandoning.**
- 872 *According to rank.* III. That the penalty be computed according to the **RANK** and **CIRCUMSTANCES** of the complainant, .. 5. 6
- 873 **WARDS' MANAGT. against Cols.** Complaints against **COLS.** in matters of **WARDS' MANAGEMENT** Cl. II. 32, X. 93, are cognizable by **Ca. R.** .. XXIII. .. 21
- 874 **POWERS FOR SUSPENSION, &c.** **Ca. R.** have not the powers of the **Late Bd. Rev.** (Sec. 31, II. 93,) in regard to suspension, removal, summons to the **Presidency** .. 31 May, 31.
- 875 *S. B. R. only on emergency.* **S. B. R.** will exercise those powers, only in cases of **GREAT emergency;** .. C. O. -114. 190
- 876 *Immediate Report to Govt.* And will Report to Govt. any instance in which they **MAY HAVE** **SEEN FIT** to employ them. .. 114. 190

**CHELANA.**

- 877 **OLD RULE first deduct Int. & Penalty.** It was formerly ordered that all demands for interest and **Penalty** should be levied upon revenue payments, **BEFORE ANY PART** of a Chelana was brought to account as **MAL Revenue,** .. 25 July, 28. 96. 72

## DIGEST OF CIRCULAR ORDERS,

<b>CIRCLARS.</b>		<b>Deductions—Continued.</b>	<b>CIRCUIT, &amp;c.</b>	<b>No. Page.</b>
	<i>Even on the current kists.</i>	All interest and penalty on <b>CURRENT KISTS</b> was included in the foregoing Rule, .. .. .	C. O. 25 July, 28.	96. 72
878	<b>MODIFICATION.</b>	But, it was subsequently rescinded under a system which showed very great indulgence in regard to Penalty, (See No. 3206.) ..	—	11. 59
879	<b>PRESIDENT PRACTICE.</b>	And Penalty is now leviable only in cases of wilful default; Nor until AFTER actual sale, .. .. .	—	233 446
<b>CIRCUIT.</b>				
880	<b>NIZAMUT ADRAWLUT, to arrange the circuits.</b>	On the constitution of the office of C. R. and Circuit, it was determined that the <b>PERIODS</b> of <b>CIRCUIT</b> should be arranged in the <b>JUD. DEPT.</b> in communication with the <b>NIZT. ADT.</b> as well as the <b>ORDER</b> in which the several stations should be visited.	G. O. 30 Dec. 28.	
881	<b>Proclamation.</b>	Due notice to be given by <b>PROCLAMATION</b> , .. .. .	..	101. 79
882	<b>City Sessions.</b>	Questions regarding <b>INTERMEDIATE SESSIONS</b> , at Cities, where monthly sessions were held, to be also decided by the <b>NIZAMUT ADRAWLUT</b> , .. .. .	..	" "
883	<b>REPORTS TO S. B. R. of each movement.</b>	To provide for <b>READY</b> communication, in cases of <b>URGENCY</b> , <b>CS. R.</b> are required to <b>COMMUNICATE TO THE S. B. R.</b> 1. Date of departure from <b>Sudder Station</b> on <b>Circuit</b> . 2. District to which proceeding. 3. Date of Departure from each district. 4. Date of return to <b>Sudder Station</b> . .. .. .	C. O. 8 Mar. 29.	18. 74
<b>CIRCUIT HOUSES.</b>				
884	<b>APPROPRIATION.</b>	<b>APPROPRIATED</b> to the <b>CS. R.</b> when on circuit, .. .. .	G. O. 30 Dec. 28.	101. 80
885	<b>DISCONTINUANCE.</b>	<b>GOVERNMENT DISCONTINUED</b> the accommodation, and ordered the sale, or disposal, by other means, of the buildings, .. .. .	G. O. 27 May, 33.	337. 620
886	<b>RE-APPROPRIATION where practicable.</b>	The question of their re-appropriation to their original purpose, wherever practicable, having been urged upon the <b>Govt. of Bengal</b> , by the <b>S. B. R.</b> a reference was made to the <b>Military Board</b> to ascertain the <b>EXTENT</b> to which the above orders had been <b>CARRIED INTO EFFECT</b> , and the result is thus summed up in a letter from the <b>Secy. to the Govt of Bengal</b> , to the <b>Secy. to the Govt. of India</b> . .. .. .	G. O. 18 Oct. 36. C. O. 12 Dec. 36.	
887	<b>Sold.</b>	At <b>Burrisal</b> (5000 Rs.) and <b>Shehrghatty</b> (1500 Rs.) no longer a station, <b>SOLD</b> .		
888	<b>CS. R.</b>	<b>Allipore</b> , <b>Bauleah</b> , <b>Chittagong</b> , and <b>Cuttack</b> are <b>SUDDER KUT-CHERRIES</b> of <b>CS. R.</b> <b>Chuprah</b> , formerly <b>Sudder Station</b> of <b>Sarun Division</b> , <b>RETAINED</b> by <b>C. R. Patna</b> . <b>Poorce</b> , <b>RETAINED</b> by <b>C. R., Cuttack</b> . <b>Gyali</b> , <b>Jessore</b> and partially <b>Sylhet</b> transferred to <b>OTHER OFFICERS</b> . The rest <b>LET</b> to <b>PRIVATE INDIVIDUALS</b> , viz. <b>Atrah</b> 50 Rs. per mensem; <b>Comilah</b> , 40; <b>Dinagapore</b> , 40; <b>Fureedpore</b> , 40; <b>Hoogly</b> , 60; <b>Kishenagur</b> , 50; <b>Moozuffarpore</b> , 50; <b>Mymensingh</b> , 40; <b>Poorneah</b> , 30; <b>Rungpore</b> , 30; <b>Sylhet</b> partly, 20; <b>Bancoorah</b> , 35; <b>Burdwan</b> , 80; with a partial abatement of 40 Rs. per mensem for four months; damp during the rains. <b>Balaore</b> , 40; <b>Midnapore</b> , 50; and <b>Sooree</b> , 40 per mensem, .. .. .		337. 619
889	<b>Rented by individuals.</b>			
890	<b>GOVT. SANCTION Reappropriation.</b>	The <b>Government of India</b> determined, that accommodation might be afforded to the <b>CS. R.</b> at the stations, if it could be done without any <b>EXTRA CHARGE</b> to <b>Government</b> , .. .. .	..	337. 620
891	<b>CS. R. to make good the expense.</b>	At the same time, it was observed that, in consideration of their travelling allowances, <b>CS. R.</b> are not entitled to public accommodation; consequently wherever the erection of new <b>Bungalows</b> is necessary, owing to the disposal of the old buildings, deductions		

## PRESIDENCY BOARDS OF REVENUE.

## CIV. HOUSES.

## Reappropriation—Continued.

## CIV. COURTS. No. Page.

		should be made, sufficient to reimburse the Govt. within a reasonable period for the expense, and for that of all repairs, ..	G. O.	
892	ERECTOR OF NEW BUNGALOWS OPTIONAL.	The S. B. R. circulated the entire correspondence, with a schedule of sums to be made good in connection with the foregoing orders; intimating to the Cs. R. that application for new BUNGALOWS WAS OPTIONAL, ..	18 Oct. 36. C. O.	337. 621
893	SCHEDULE.	The Schedule is No. 6354 in the Appendix, ..	12 Dec. 36. ..	337. 616
			..	337. 617

## CIRCULAR ORDERS.

## Late Bd. Rev.

894	LATE BD. REV.	The S. B. R. ordered that no C. O. of the Late Bd. Rev. be C. O.		
		C. R. not to alter. RESCINDED OR ALTERED by a C. R. without reference to them. ..	19 May, 29.	20. 75
		Of Cs. R.		
895	Cs. R.	Cs. R. were directed by the S. B. R. to transmit copies of all Copies to S. B. R. C. O. issued by them, to the Collectors under their control, ..	..	20. 75

## Of S. B. R.

896	S. B. R.	FORM prescribed for acknowledging them, (See No. 6350,) ..	C. O.	
	acknowledgment.		20 Aug. 36.	576 316.
897	REVISED R. P. C.	REVISED Rules of Practice, ordered by Govt. to be introduced into this PUBLICATION, ..	G. O.	
			30 Aug. 36.	
898	Not passed.	This has been impracticable, the Rules being still under consideration, ..	C. O.	
			25 Oct. 36.	327. 598

## CIVIL COURTS.

## Access to Papers.

899	SUD. DEW. ADT.	The Board circulate the following observations of the S. D. A. C. O.		
900	No deviation for Rev. Auths. None required by S. & R. L. A.	1. There is no occasion for deviation from the general practice, in favor of the REVENUE AUTHORITIES. 2. S. AND R. L. A. did not desire to be furnished with ORIGINAL RECORDS of the Civil Courts. Though allowed to inspect them, in common with other suitors, ..	25 Jan. 33.	
901	Bds. Cs. R. &c. may inspect. or pay for copies.	3. The same course is open to the Bds. Cs. R. Cols. and other officers, through the Agency of their ASSISTANTS or AMLAH, or 4. For cost of transcription they can obtain COPIES. ..	..	169. 278
902	Which should be regularly taken out.	5. Inspection of the original proceedings by the S. B. R. would be unnecessary, if the subordinate officers were, as every other Pff. or Defendt., to obtain COPIES through the Vakeel, and keep a REGULAR RECORD of a case. ..	..	169. 278
		Petitions against sales in execution.		
903	IRREGULAR APPEALS admitted.	Petitioners against sales in execution of Decrees having, in ignorance, presented their appeals to the Rev. Authorities had been, by their irregular admission, debarred from the redress open to them by Cl. I. 5, VII. 25. ..	C. O.	15 Jan. 33.
904	To be referred to Courts.	All parties, in such cases, are to be referred to the Courts who alone can summarily inquire into their objections. ..		167. 276
905	Limitation explained.	And the limitation of time for appeal; viz. one month is to be notified to the petitioners, ..	..	167. 276

## Returns to References.

906	DELAY to be avoided.	All unnecessary delay in making returns is to be avoided by all Revenue Authorities. ..	G. O.	20 Oct. 34.
907	*Reference through Cs. R. in the first instance	Govt. forward a letter addressed to the Reg. S. D. A. in which it was suggested to the Court, That the Judge forward a statement of Regular Suits awaiting returns from Cols. in the first instance, to the Cs. R. ..	C. O.	14 Nov. 34.
			..	230. 440

## DIGEST OF CIRCULAR ORDERS.

## CIV. COURTS.

Returns to references—Continued.

## CIV. SERVANTS. No. Page.

- might suffice.* Which would probably render unnecessary any reference to higher G. O.  
Authority, .. .. 20 Oct. 24. 230. 441
- 908 UNNECESSARY REFERENCES *to be avoided.* Government at the same time directed the attention of the S. D. C. O.  
A. to prevent unnecessary references. 14 Nov. 34.

## CIVIL SERVANTS.

## Character and Conduct.

- 909 INQUIRIES *two or more* All inquiries affecting the character or conduct of any Public R. P. S. B.  
*Mem. S. B. R.* officer must be considered by the Board collectively or by at least xv.  
two Members, .. .. 6  
See also QUALIFICATIONS REPORTS, (Nos. 3804—80.)

## Creditors and Debts.

- 910 LOANS *PROHIBITED.* Civil Servants are prohibited from borrowing money from, G. O.  
*From Zemindars,* 1. Zemindars, 9 May, 22.  
*Guardians and* 2. Farmers, C. O.  
*Managers (Wards)* 3. Guardians of Wards, 4 June, 22.  
*especially.* 4. Managers of Wards' estates,  
in their several districts. .. .. 61. 42  
Objections exist to all; but particularly to the two last classes, ..
- 911 *Pretended* Even in consideration of the opening which it gives to designing G.  
*influences.* men to assume a pernicious influence where it does not exist. ..
- 912 *Lending and* Borrowing is more likely to be injurious than lending, which  
*borrowing.* latter is provided against by Reg. XXXVIII. of 1793. ..
- 913 *Intended Law.* Provision against the practice will be made by a legislative  
enactment, .. .. " "
- 914 NOMINATIONS *to contain* Collectors are required to specify in their recommendations for C. O.  
*a disclaimer.* employment that the nominees are not creditors, nor relatives or 22 May, 33.  
dependants of creditors, in conformity to Sects. 2 and 3, XXI. 14.
- 915 *Continuance in* Serious responsibility will be incurred by employing, appointing or  
*office.* continuing in office any person so circumstanced, .. 65. 44
- 916 *Responsibility.* The spirit and intention of Reg. XXI. 14, require that a Public  
Officer shall not appoint, employ or continue in office any creditor or  
relative or dependant of a creditor, directly or indirectly without  
serious responsibility, .. .. " "
- 917 *Object of* The object is to require that covenanted officers be able to exer-  
*prohibition.* cise an unfettered, unbiased and impartial judgment: a condition  
of freedom no less necessary for the honor and credit of European  
Heads of Office, than indispensable for the security of the interests of  
the Public in general, in the faithful and disinterested administra-  
tion of official business, .. .. " "

## Native Dress.

- 918 NATIVE DRESS *not to be used.* Civil Servants are prohibited from using the Native Dress—in- G. O.  
stances of the occasional practice by officers of rank and responsi- 12 Jan. 26.  
bility in the Western Provinces led to the interdiction, .. C. O.  
.. 7 Feb. 26. 82. 62

## Relative Powers.

- 919 *Discussions of* Discussions of the relative powers of covenanted officers; C. O.  
*powers.* 2 Oct. 28.
- 920 *General* Or animadversions upon points of a general nature not immedi-  
*Animadversions* ately connected with the subject under deliberation, should be con-  
fined to English correspondence.
- 921 *in Nat. proceed-* And never introduced into papers in the Native Languages, .. .. 99. 76  
*ings prohibited.*

## PRESIDENCY BOARDS OF REVENUE.

<b>GOV. SERVANTS.</b>		<b>Sales of Valuable Property.</b>	<b>GOIN, &amp;c.</b>	<b>No. Page.</b>
922	<b>VALUABLE PROPERTY not to be sold to Foreign Princes, &amp;c.</b>	Sales of valuable property. 1. To Foreign Princes or Chiefs. 2. Natives of rank or opulence residing under the protection of the British Government,	G. O. 31 Oct. 21. C. O. 11 Jan. 22.	
923	<b>Without sanction.</b>	Are prohibited, <b>UNLESS</b> with sanction of Govt. .. ..	..	<b>58.40</b>
924	<b>Previous report.</b>	Due intimation required of the intended sale, and of the consideration to be given.		
925	<b>SPECIFICATION above 5000 Rs.</b>	Such property (exceeding in value 5000 rupees) to include Grounds, Houses, Boats, Equipages, Horses, Elephants, Plate, Furniture, &c.		
926	<b>Correspondence with Foreigners.</b>	The prohibition, C. O. Pol. Dept. 17th September, 1813, against intercommunication with Native Chiefs or Princes, or their Vakeels except through the appointed channel of the Political Agents was re-circulated. .. ..		" "
927	<b>Explanation.</b>	Class 2, above, See No. 922 applies only to persons with whom political relations exist, or in whose concerns Government interferes in its political capacity, .. ..	G. O. 2 Jan. 22. ..	<b>58.41</b>
<b>CIVIL SURGEONS.</b>				
928	<b>ATTENDANCE ON BURQ. GUARDS.</b>	The Burkundaz Guard, substituted for the Provincial Battalions will occupy the Hospitals and receive the same attendance from the Civil Surgeons as other Native Officers, .. ..	G. O. 22 June, 29. C. O. 7 July, 29.	30.94
<b>Extra Duty.</b>				
929	<b>SEPARATE ALLOWANCE 100 Rs. per men.</b>	The Government having granted one hundred rupees per mensem, and travelling allowances, to the Civil Surgeon of Futtehghur for professional aid to the Collector and Establishment at Suheswan.	G. O. 19 July, 31. C. O.	
930	<b>Objected to.</b>	The Court of Directors objected to the former but not to the latter, .. ..	23 Aug. 31.	
931	<b>Ct. Drs. require all their time.</b>	Observing that Govt. are at liberty to exact all the time of their officers, without extra remuneration, .. ..	..	119.194
932	<b>Travelling, or special remuneration admissible.</b>	Travelling charges are reasonable;—they " would not have objected to a contingent remuneration for any extraordinary exertion ;"		
933	<b>Rs. 100 p. men. extravagant.</b>	But they consider the allowance of one hundred rupees per mensem exorbitant, .. ..	..	119.194
<b>CLIVE'S FUND.</b>				
934	<b>WIDOWS' CERTIFICATES.</b>	Certificates for widows to be granted. I. IN CALCUTTA.	G. O. 13 May, 25.	
935	<b>CALCUTTA, Any Public Officer.</b>	By any Public Officer certifying existence and belief that the party still continues a widow, .. ..	C. O. 29 April, 25.	<b>76.61</b>
936	<b>Or by affidavit ; Town Major.</b>	Widows unknown to Public Officers to make affidavit, on the 1st January and 1st July every year, that they are Widows, before the Town Major, .. ..	..	" "
<b>II. BEYOND THE PRESIDENCY.</b>				
937	<b>MOOFUSSIL. Civil officers ; Offrs. in command.</b>	By Civil officers or Commanding officer of a station,		
938	<b>Oath.</b>	Who may administer an Oath when necessary, .. ..	..	" "
<b>GOIN, COINAGE, CURRENCY.</b>				
<b>Short-weight rupees.</b>				
939	<b>RECOINAGE DUTY.</b>	RECOINAGE DUTY OF ONE PER CENT. ON SHORT-WEIGHT RUPEES NOT LEVIABLE FROM THE ZEMINDARS.	G. O. 22 Nov. 31.	



## DIGEST OF CIRCULAR ORDERS,

COIN, &amp;c.

f Short-weight rupees—Continued.

COIN, &amp;c. No. Page.

- 939 *On Short-weight rupees.* Individuals bringing to the Mint, for recoinage, short-weight rupees, i. e. rupees worn below the standard prescribed for their re-issue, or currency, are liable, in addition to the abatement on account of the weight below standard, to a recoinage duty of one per cent. .. 127. 206
- 940 *Ordered to be taken from Zemindars by Acct. General.* The Accountant General, in consequence of the very heavy proportion of short-weight rupees received in Moofussil remittances\*, sent as full weight, and the tendency of the practice to induce Zemindars to keep light rupees for the payment of the Revenue; and also to guard against the growing evil of admitting a depreciated currency into the Govt. Treasuries, directed that the Recoinage duty should be levied, also, on payments of Land Revenue, .. 127. 208
- 941 *Grounds of the order.* The imposition of the duty which he defended by the spirit of the Regulations, and the circumstances under which they were enacted would tend directly, he considered, to prevent collusion between the Landholders and Treasurers, "which, remaining unchecked, enabled them systematically to impose upon the public," .. 127. 208
- 942 *No absolute loss to Zemindars; Ryots pay.* He did not apprehend that the duty would bear oppressively upon the Landholders, "who make their Collections from the cultivators of the soil, if not in full-weight rupees, with at least a countervailing compensation for short-weight money." .. 127. 208
- 943 *GOVT. OBJECT illegal.* Government however refused their sanction to the orders of the Acct. General, any recoinage duty levied on the Zemindars being \* 19 Sun. Sec. 4, inconsistent with the Regulations\* which direct that Rupees shall be received from them by weight without that impost, .. 127. 209
- 944 *TREASURERS, Accountable.* Adverting to the impositions alluded to by the Accountant General which he apprehended were practised in other districts as well as in Chittagong, Govt. ordered that, TREASURY OFFICERS SHALL BE HELD STRICTLY ACCOUNTABLE FOR ALL DEFALCATIONS OF THIS DESCRIPTION, .. 127. 209
- 945 *REFERENCE TO GOV. GENL. ZEMINDARS NEED NOT PAY.* The matter having been referred to the Governor General, it was observed G. O. 31 Jan. 32. That the Government appeared to be sufficiently protected, as the expense of recoinage is more than re-imbursed by the seignorage duty on bullion of individuals; at the same time it was ordered that,
- 946 *Treasurers liable,* TREASURERS receiving short-weight rupees and not exacting the difference prescribed, shall be responsible, not only for the deficiency detected, WHEN NOT CREDITED,
- 947 *To double penalty.* But for a penalty besides equal to that difference, .. 133. 215
- 948 *PATNA REMITTANCE 1-8 per cent.* A Remittance from the Collector of Patna comprising plugged and counterfeit rupees to the extent of 1-8 per cent., a caution was issued to the Cs. R. .. 138. 219
- Copper currency.**
- 949 *SYLHET CASE. Land Revenue in copper.* The Collector of Sylhet having misunderstood an order from the Accountant's office, and authorized the collection of the Revenue in copper, the receipts were almost wholly in pice. C. O. 22 Dec. 32.
- 950 *Inconvenience, remedy.* Considerable inconvenience having been experienced, he made a reference to the Accountant suggesting that they should be received "only to the extent of ten rupees worth at a time," .. 165. 272
- 951 *REVENUE ACCOUNTANT'S orders.* The Accountant was at a loss to account for the proceeding of the Col. and represented that the orders referred to, by that officer, ..

## PRESIDENCY BOARD OF REVENUE.

COIN, &c.	Copper Currency—Continued.	COIN, &c. No. Page.
<i>Orders misrepresented.</i>	Conformably to Secs. 4 and 5, XXV. 17. Restricted the receipt of copper, in payment of the Revenue to "fractional parts of a rupee, or revenue less in amount than one rupee."	C. O. 22 Dec. 32.
952 <i>He solicits Bd.'s interference.</i>	The Accountant brought the subject to the notice of the S. B. R. and requested that general instructions might be issued to the Cols. to obey orders issued from his office,	165 . 272
DACCA DIVN. ABKAREE.	At the same time the following Correspondence was circulated on the same question.	165 . 272
953 <i>Scarcity of silver.</i>	The C. R. Dacca Mr. Middleton represented the scarcity of silver and the difficulty of obtaining the means of paying the Revenue in that currency.	
954 <i>Exchange, 20 annas.</i>	The exchange being nearly twenty annas of pice for a rupee, ..	165 . 273
955 <i>Deviation from rule.</i>	He had therefore, in one or two cases,—in direct opposition, he was aware, to the rule that copper is a legal tender, only for fractions of a rupee,—directed,	
956 <i>Receipts half in copper.</i>	That the Abkaree Revenue might be paid half in silver and half in copper, ..	165 . 273
957 <i>Urgency of the case.</i>	The distress, however, the probability of default and imprisonment of a number of poor creatures induced him to urge the measure on the approval of the Board of C. S. and O. acquainting them at the same time, that he had submitted to the S. B. R. a report advocating the receipt of copper coin to a certain extent in payment of the Land Revenue. The greater poverty of the payers of the Abkaree rendered relief to them yet more urgent, ..	165 . 274
958 ACCT. GENL. TO Bd. C. S. AND O.	The Bd. C. S. and O. referred the above to the Accountant General, who replied as follows;	
960 <i>Scarcity of silver more general.</i>	1. The scarcity of silver is not confined to the Dacca Division.	
961 <i>Errors of</i>	2. Mr. Middleton, though acting from good intentions, has overlooked the interests of Government, ..	165 . 274
962 <i>Mr. Middleton.</i>	3. He is mistaken in regard to the extent to which copper can be conveniently used as a coin.	
963 <i>Silver Currency.</i>	4. The Revenue of Govt. being payable in Silver and disbursements made on the same principle (fractions excepted) receipts tally with payments. ..	165 . 274
964 <i>Consequences of change.</i>	5. A change in system for receipts would render necessary a similar change for payments,	
965 <i>Objections of individuals.</i>	6. Individuals would resist payments in a medium so cumbersome as pice, and the inconvenience and loss would fall on the Govt. ..	165 . 275
966 <i>Effects of change.</i>	7. Substitution of copper for silver would enhance its scarcity and cause the fabrication of large quantities of spurious copper coin.	
967 <i>Advantages of restriction on copper.</i>	8. The price of copper coin is likely to be influenced by restricting its receipt and issue to fractional payments; the proportion in use is most trifling compared with the aggregate quantity produced, ..	165 . 275
968 <i>Acct. Genl. opposes.</i>	On the foregoing grounds the Accountant General objects to the receipt of half the Abkaree Revenue in copper, as ordered by Mr. Middleton.	
969 <i>Cause of scarcity of silver.</i>	The Accountant General adverts to two causes to which he ascribes the scarcity of silver, ..	165 . 275
970 <i>Commercial crisis.</i>	1. The recent alteration in the Commercial relations of India, for which the Govt. cannot afford a remedy.	

## DIGEST OF CIRCULAR ORDERS,

COIN, &c.	Scarcity of Silver—Continued.	COIN, &c. No. Page.
971 <i>Want of coin.</i>	2. The deficiency of the standard coin, or Govt. Currency, . . . And he mentions a suggestion, of a remedy for the latter cause of scarcity, which he had offered to Govt. viz.	C. O. 165. 275 22 Dec. 32.
972 <i>REMEDY Foreign Coin.</i>	To receive, for a time, in payment of Revenue, Foreign coin, at its intrinsic or bullion value, less the Mint Duty, . . . Coinage of 1818.	165. 275
973 <i>MIDNAPORE CASE.</i>	ILLEGAL LEVY OF BATTÀ IN MIDNAPORE.	
974 <i>BATTÀ, Illegal levy on the coinage of 1818.</i>	The S. B. R. circulate, with a view to a very strict inquiry into the manner in which Battà is levied in the several treasuries, a Report of the C. R. Cuttack on a case of extortion of Battà and embezzlement, communicated by the officiating Special Commissioner, (for inquiries into the Treasury at) Midnapore, . . .	C. O. 7 Mar. 37.  359. 671
975 <i>Levied on old 19 sun and coinage of 1818</i>	It appears that— I. Although the established rules for exemption from Battà are, For the old 19 sun, as far as 6 annas per cent. for wear, and	359. 671
976 <i>alike.</i>	For the coinage of 1818—as far as 1. 0. 8 per cent. . .	359. 671
977 <i>On 3 Roobukarees of Col.</i>	The Serishtedar obtained the signature of the Collector, Mr. D'Oyly, to a Roobukaree requiring BATTÀ for BOTH kinds of rupees ALIKE. i. e. when they had lost by wear the less weight or SIX ANNAS PER CENT. . .	359. 671
978 <i>Supposed practice of the Amlah.</i>	II. No definite amount of Battà was levied, but it was supposed that the Amlah compounded to receive all rupees, at a regular annual per centage, varying from eight to ten annas, according to the Budder Jumma of THE PAYEE; and that, when the Jumma was TRIPPLING, Battà was levied according to the ROOBUKAREES, . . .	359. 674
979 <i>Frauds probably general.</i>	This, the off. Sp. Commissioner apprehends to be a practice prevailing, not in Midnapore only, but in almost ALL the districts, throughout the country. . .	359. 674
980 <i>Concealment of illicit gain easy, when remitted to GEN. TREASURY.</i>	III. Before the change of the currency brought the matter to light, the remittances used to be made to the GENERAL TREASURY, when rupees, which had not worn away more than the prescribed standard of deficiency, were received AT PAR, and, consequently, the gain (supposing no special arrangement to have subsisted as suspected, See No. II.) that would have accrued, would have been at a rate varying (according to the intrinsic value of the rupees) up to 10 as. 8 pie per cent. on the coinage of 1818 which had lost more than the standard of six annas per cent. but not as much as 1. 0. 8 per cent. the actual regulation rate, . . .	359. 672
981 <i>EMBEZZLEMENT clear. Battà not CREDITED but LEVIED.</i>	But the Embezzlement was brought home to the parties and discovered, in the following manner. 1. It appeared that no Battà was CREDITED. 2. It was admitted that Battà WAS LEVIED according to the Roobukarees on the coinage of 1818, on account of all wear BEYOND SIX ANNAS PER CENT. . .	359. 672
982 <i>AT THE MINT remittances tested.</i>	When remittances were made to THE MINT instead of the General Treasury, the Mint Master tested the INTRINSIC value, and it then was discovered, . . .	359. 672
983 <i>Deficiencies discovered.</i>	1. That ONE remittance of Rs. 3,73,000 of new standard rupees yielded 1743. 0. 9, or 0. 7. 5 per cent. under standard.	
984 <i>One case 1743 Rs. the other 2247 Rs.</i>	2. ANOTHER remittance of 3,37,748 yielded 2247. 12. 6 or 0. 10. 7 per cent. under standard, the amount EMBEZZLED, . . .	359. 672
985 <i>TREASURERS. Prosecution, first remittance,</i>	Two Treasurers being implicated in the FIRST transaction, and it being impracticable to determine the proportion of the embezzlement chargeable upon each,	

## PRESIDENCY BOARD OF REVENUE.

COHEN, Esq.  
not practicable.

Embroidered—Continued.

COHEN, Esq. No. Page.  
C. O.  
7 Mar. 37.

(The greater deficiency in the latter of the two transactions creating especially a legal difficulty in favour of the party not concerned in it, and to the prejudice of the other).

- 986 *Dropped.* The case as regards the first remittance dropped, .. .. 359.673
- 987 *Second remittance pursued.* But, on charges connected with the second remittance, the officiating special Commissioner, for Midnapore, recommended that the Treasurer responsible for it, should be prosecuted.
- 988 *SERISHTEDAR already removed.* The Serishtedar who wrote the Roobukarees ordering the illegal levy of Batta on the coinage of 1818, and who is represented to be a man well versed in the regulations, who had even provided himself with a translation of the Revenue Circular Orders, had already been discharged. .. .. 359.674

NEW CURRENCY  
RULES.

## Change of Currency.

- 989 *Change of currency.* The Sudder Board circulate orders of Govt. for the change of the currency from Sicca to COMPANY'S RUPEES, to the following effect: G. O.  
5 Jan. 36.
- 990 *SETTLEMENTS.* I. All future SETTLEMENTS of Land Revenue to be expressed in Company's rupees, .. .. C. O.  
8 April, 36. 297.529
- 991 *ACCOUNTS.* II. The new currency to be introduced generally into the Accounts and operations of the Department, .. .. 297.529
- 992 *CONVERSION OF EXISTING ENGAGEMENTS. Pie substituted for gundas, &c.* III. The Govr. Genl. of India also approves the Accountant General's suggestion for converting existing engagements, as far as practicable, into the new Currency, substituting the "pis" division for COWRIES, GUNDAS and KRANTS.  
1. If LESS than half a pie, fraction to be relinquished.  
2. HALF a pie or MORE to be entered as one pie, .. .. 297.529
- 993 *CONTINGENT BILLS. New charges.* IV. CONTINGENT BILLS always to be drawn up and submitted in Company's Rupees; and the rules of conversion, established for those heretofore drawn out in Siccas, will not be applicable to them, .. .. 297.529
- 994 *Charges of old date.* EXCEPTION;—The principle to be applied, in case of any old charges incurred in Siccas, having to be brought to account and passed in a contingent Bill, expressed in Company's Rupees, the conversion will then be made according to the intrinsic value and established rate, .. .. 297.529
- 995 *PROMULGATION ACT XVII. 35.* The Board order that every possible publicity be given to THE ACT (XVII. 35) establishing the new Currency. C. O.  
11 April, 36.
- 996 *Native Notifications. Exchange. Land Revenue. Coin.* Correct versions in the NATIVE LANGUAGES to be circulated to Deputy Collectors, IX. 33, and all subordinate officers intimating that the Land Revenue will be received at 106. 10. 8 Company's for 100 Sicca Rupees, and that NITHAN coin will be received at that exchange, .. .. 298.529
- 997 *SALE PROCEEDINGS.* SALE PROCEEDINGS from the 1st May 1836, to be conducted in Company's rupees. C. O.  
25 April, 36.
- 998 *Biddings.* BIDDINGS to be in the new Currency.
- 999 *Sale papers.* ADVERTISEMENTS, LOTTERIES and ACCT. SALES to state the Balance in Co.'s Rs. and Sa. Rs. exchange at 106. 10. 8.
- 1000 *Purchase money. SALARIES.* PURCHASE money to be entered in Account Sales in Co.'s Rs... Application of the new currency to SALARIES. G. O.  
31 May, 36.
- 1001 *New Co.'s Rs.* All new Salaries to be fixed in Co.'s Rs.
- 1002 *Old Siccas supplied by.* Parties succeeding to OLD OFFICES—theretofore paid in Siccas,—to receive only the same number of Company's Rupees, .. C. O.  
9 June, 36. 310.550

## DIGEST OF CIRCULAR ORDERS,

COLLECTORS.

COLLECTORS OF REVENUE.

COLLECTORS. No. Page.

The information under this head is dispersed through the Digest, and will be principally found in detail, under the appropriate headings. A short guide to a Collector's Duties, and responsibilities, specially indicated in the Circular Orders, will be found in the Index, in the ORDER OF DATES. The following is a CLASSIFIED ABSTRACT of that information—but as, in the other portions of the Digest above referred to, (indicated by the "Digest" references of the Index) any information is to be found, fully abstracted, a very BRIEF NOTICE of each point appears to be sufficient in this place.

## General and Important Rules.

1003	DIARY. <i>Attendance.</i> <i>Business.</i>	RULE I. To keep a DIARY, in English or a NATIVE LANGUAGE revised and attested DAILY, recording hour of opening Kutcherry; 30 July, 24. attendance of native officers' and absences;—and a notice of 31 July, 32. official transactions, BRIEF BUT sufficiently DISTINCT for future reference, .. .. .	C. O. .. .. .	145 . 227
1004	ABSENCE OF COL. 3 days.	RULE II. If a Col. be absent from Kutcherry THREE DAYS SUCCESSIVELY he must report the circumstance to the Bd. Rev. (now Cs. R.), .. .. .	.. .. .	145 . 227
1005	DIARIES AND REGISTERS. <i>See Sects. 7, 12, 25, &amp; 26, II. 93.</i>	RULE III. The DIARY and REGISTERS, according to existing Regulations, shall be kept in distinct books, EACH LEAF paged and attested by the Col. who, in the last page of each book, with his own hand, shall note and attest the number of pages. Prescribed TRANSMISSION of the Registers is DISPENSED WITH, but they must be always ready, .. .. .	.. .. .	145 . 227
1006	ROZNAMCHEN. <i>Specification of its contents.</i> <i>Transmission to Rev. Acct.</i>	RULE IV. The ROZNAMCHEN or Journal of all RECEIPTS AND DISBURSEMENTS to be kept regularly. To contain. 1, Date;—2, Sum received, One copy in English daily attested or disbursed;—3, On what account;—4, From whom, to by the Col. and another in the Native whom, and for whom;—5, Language, for transmission at the Number of chelan;—6, Num- CLOSE OF THE MONTH to the Rev. ber of receipts. ACCT. .. .. .	.. .. .	145 . 227
1007	Collector to certify treasure and entries.	RULE V. In forwarding this Journal Col. to certify having PERSONALLY ascertained that all treasure received and disbursed, has been brought to account, ON THE DATES SPECIFIED, and that the BALANCE of cash was actually in his Treasury, .. .. .	.. .. .	145 . 228
1008	JOINT CUSTODY OF TREASURY.	RULE VI. Col. to give EXCLUSIVE CHARGE to his treasurer of a sum sufficient for ordinary disbursements; but the treasurer, with this exception, to remain under the JOINT KEYS of Col. and treasurer, so that the individual access of the treasurer to the Treasury Chest be impracticable, (See No. 6101.) .. .. .	.. .. .	145 . 228
1009	REMITTANCES. HEAVY PAYMENTS.	RULE VII. On occasion of Remittances or large Disbursements Col. HIMSELF to see the treasurer give out the amount, .. .. .	.. .. .	145 . 228
1010	WARRANTS.	RULE VIII. On ORDINARY Disbursements, Collector to give his WARRANT under his seal and signature specifying, 1. No. 2. Date. 3. Amount. 4. In what coin. 5. To whom. 6. On what account, to be COUNTERSIGNED by the treasurer and REGISTERED in the prescribed manner, .. .. .	.. .. .	145 . 228
1011	DAKHILAN, precautions.	RULE IX. Col. to observe the provisions of Sec. 25, II. 93, and to give RECEIPTS, under his official signature;—the amount to be written in English beneath his signature, and the NUMBER of the receipt to tally with that which he writes on the CHELAN, .. .. .	.. .. .	145 . 228

## PRESIDENCY BOARDS OF REVENUE.

## COLLECTORS.

## Important Rules—Continued.

## COLLECTORS. No. Page.

1012	REMITTANCES. <i>Obedience to Acct.'s orders.</i>	RULE X. Regarding REMITTANCES, strict attention to be paid to the directions received from time to time, from the ACCOUNTANT who will report, INSTANTLY, all cases of inattention,	C. O. 30 July, 24. 31 July, 32.	145 . 229
1013	ABSENCE OF THE COL.	RULE XI. The Orders of Govt. touching precautionary measures during TEMPORARY absence of Cols. are so complete, as merely to require again drawing the attention of Cols. to them. (See Nos. 5985—6000.)		145 . 228
1014	ENCOURAGEMENT TO SUBORDINATES.	RULE XII. Cols. to recollect that zeal, probity and official devotion of subordinates entirely proceed from the example and encouraging temper, uniformly distinguishing the conduct of their OFFICIAL SUPERIORS.		145 . 228
1015	ABKAREE.	Responsibility for MALVERSATIONS generally,		353 . 655
1016	Responsibility.	And specially for NEGLECT to take SECURITY from Abkars,		353 . 659
1017	ABSENCE.	From ILL-HEALTH to be reported without delay,		71 . 48
1018	A week.	From Cutcherry, for more than a WEEK in a month, to be reported,		73 . 49
1019	3 Successive days.	From Cutcherry, THREE DAYS in succession, to be reported,		145 . 227
1020	ACCOUNTANT GENERAL.	Prompt and implicit ATTENTION to be paid to his orders,		165 . 272
1021	ACCOUNTS.	Negligence; and the necessity for ACQUIRING an intimate knowledge of them,		223 . 434
1022	ADVANCES TO CIVIL AND MILITARY OFFICERS.	PROHIBITED without due authority,		95 . 71
1023	AGRICULTURE.	To correspond direct or through the C. R. with the AGRICULTURAL and HORTICULTURAL SOCIETY regarding improvements,		132 . 213
1024	ASSISTANTS. <i>Deputations. Consent of parties.</i>	To obtain sanction of Cs. R. for their DEPUTATION into the interior of their districts, and the CONSENT of the parties when individuals are to bear the expence,		72 . 136
1025	Summary suits.	Sanction of Government necessary before they can be permitted to decide SUMMARY SUITS,		120 . 195
1026	Delegated Duties.	FISCAL but not judicial nor magisterial duties to be DELEGATED to them,		126 . 205
1027	Business.	ALLOTMENT of BUSINESS, to them to be particularly noted in the OPERATIONS REPORTS, (See also Subordinates, Nos. 1170—72.)		341 . 625
1028	ATTACHED PROPERTY.	Sale by MOONSIFFS not to be ordered WITHOUT reference to the JUDGES,		252 . 472
1029	Accounts.	To summon proprietors of ATTACHED estates to settle accounts before sale,		378 . 704
1030	AUDIT.	Personally responsible for all MONIES or STAMPS issued WITHOUT AUDIT,		131 . 213
1031	BANK NOTES.	To COUNTERSIGN the Registers,		209 . 405
1032	Endorsement.	The Court of Directors suggest that Cols. ENDORSE and REGISTER all paper money,		351 . 654
1033	BUTWARRAS.	Their powers and functions in cases of BUTWARNA,		26
1034	CIVIL COURTS.	RETURNS to references NOT to be DELAYED,		230 . 440
1035	COMMISSIONERS OF REVENUE.	Advances for CONTINGENCIES to be made to the extent to which a C. R. has power to sanction them,		23 . 77
1036	CONTINGENT CHARGES	may be advanced to Cs. R. as above,		23 . 77
1037	Economy.	Especial care enjoined to KEEP DOWN the amount,		58 . 117

## DIGEST OF CIRCULAR ORDERS,

## COLLECTORS.

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1038 Powers of Cs. R.	Incurring by Cols. may be sanctioned by Cs. R. although the latter may not incur similar charges in their own offices,	—	87 . 154
1039 CREDITORS.	The orders of the late Bd. Rev. of the 12th March 1822, dispensing with a specific form for the nomination of Native subordinates provided by orders of the 20th August 1819, (another form was subsequently prescribed, See No. 6286,) having been misunderstood and Cols. having deemed themselves exempt from the rule which requires that they shall, conformably to Sects. 2 and 3, XXI. 14, declare specifically that the individual recommended is not, DIRECTLY or INDIRECTLY, A CREDITOR, NOR RELATIVE OR DEPENDANT of a creditor.	C. O. 23 May, 23.	
	The Board explain that such SPECIFIC DECLARATION MUST ACCOMPANY EVERY NOMINATION.		
	(See also CIVIL SERVANTS, Nos. 910—17.)	—	65 . 44
1040 CUTCHERRIES.	To be appropriated exclusively to public purposes,	—	48 . 32
1041 DAILY RECEIPTS.	Accounts to be regularly inspected, DAY BY DAY,	—	241 . 455
1042 DAKHILAS.	PUNCTUAL DELIVERY enjoined, (See No. 1011.)	—	134 . 216
1043 DEPUTATION.	Not entitled to ANY allowance visiting the interior of their Zillahs,	—	159 . 264
1044 DEPUTY COLLECTORS IX. 33.	All applications for these offices, addressed to Cs. R. to be TRANSMITTED by those officers TO THE COLLECTORS,	—	200 . 382
1045 Summary Suits.	To be provided, in order to relieve Cols. from SUMMARY Suits,	—	208 . 400
1046 Disqualification.	Collectors are responsible for NOT reporting DISQUALIFICATION of these officers,	—	389 . 717
1047 EDUCATION.	The duties of Cols. in connection with WARDS OF COURT; and GENERALLY,	—	407 . 747
1048 EMBANKMENTS.	The control vested in Cols. under Cs. R. and SUPERVISOR GENERAL conjointly,	—	39 . 101
1049 Supg. Engineers.	CONTROL MODIFIED on the transfer of the supervision to SUPERINTENDING ENGINEERS,	—	124 . 197
1050 EMBEZZLEMENT.	VIGILANCE enjoined for its prevention,	—	241 . 455
1051 ESCORTS OF TREASURE.	Burgundazes not to be employed, except in cases of urgency,	—	56 . 113
1052 Too frequent calls	Unnecessarily frequent calls prohibited,	—	128 . 209
1053 prohibited.	And all avoidable calls at inclement seasons,	—	403 . 746
1054 ESTABLISHMENTS.	Form prescribed for nominations,	—	77 . 51
1055 FINES.	THEMSELVES heavily fined for delaying Towjees.		
1056 First neglect.	FIRST neglect—HALF A MONTH'S salary.		
1057 After neglect.	SECOND, or any future omission, A MONTH'S salary.	—	3 . 4
1058 GOVERNMENT PLEADERS.	Cols. to be consulted on the nomination of these Officers,	—	257 . 479
1059 GOVERNMENT SUITS.	Procedure in cases of PETITIONS of PLAINT against Collectors,	—	.. . 22
1060 Appeals to S. D. A.	And in APPEALS to the S. D. A.	—	.. . 23
1061 Conduct of suits.	RESPONSIBILITY for the proper CONDUCT of SUITS rests with the Rev. authorities;	—	42 . 104
1062 Sect. 4, IX. 29.	But Govt. will not extend the rule of Sect. 4, IX. 29, (for COMMERCIAL) to REVENUE CASES,	—	76 . 43

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1063 <i>Neglect.</i>	Cols. are bound to MAKE GOOD any loss arising out of neglect, of cases referred to them under Sect. 3, II. 14. .. ..	— 83. 150
1064 <i>Arbitrary defences.</i>	COVET OF DIRECTORS complain of neglect of PETITIONS for REDRESS, and ARBITRARY DEFENCE of suits by Cols. .. ..	— 96. 162
1065 <b>ILLEGAL EJECTMENT.</b>	By a Zemindar, WITHOUT summary process under Reg. VII. 99, is cognizable by Cols. under Reg. VIII. 31, and Act VIII. 35 :—APPEAL is open to the C. R.;—and all such cases are to be kept separate from ordinary Reg. VIII. 31 suits, .. ..	— 414. 759
1066 <b>INEFFICIENT BALANCES.</b>	A Col. whether the disbursing officer or not, will be MULCTED in the full amount of any sum on the inefficient balance account, which may appear in TWO SUCCESSIVE HALF-YEARLY STATEMENTS, WITHOUT any EFFORT having been made for its adjustment, .. ..	— 343. 630
1067 <b>INSOLVENT DEBTORS.</b>	THE POWERS OF JUDGES, Sect. 11, II. 06, in regard to their RELEASE transferred, with other Judicial authority under Reg. VIII. 31, to the Cols. .. ..	— 329. 607
1068 <b>INTEREST AND PENALTY.</b>	Interest at 12 per cent. is to be levied as PART OF THE ARREAR, and is not to be remitted without the sanction of Govt. REMAINDER of Cons. Int. and Penalty leviable only in cases of ACTUAL sale and WILFUL DEFAULT, .. ..	— 233. 446
1069 <i>Erroneous practice.</i>	ERRONEOUS IMPRESSION prevailing, after Reg. VII. 30, that sanction of a C. R. was necessary for the charge of INTEREST, .. ..	— 223. 434
1070 <b>KHAS MUHALS.</b>	PAST NEGLIGENCE reprehended, and great vigilance enjoined, OBJECTIONS of the AMLAH to be surmounted, and care taken, in the preparation of accounts, .. ..	— 183. 300
1071 <b>MANUAL.</b>	An authoritative Manual to be prepared for the guidance of Cols. .. ..	— 400. 740
1072 <b>MUTATIONS.</b>	Especial caution enjoined before effecting Registry under deeds of sale, .. ..	— 246. 460
1073 <b>OFFICE ARRANGEMENTS.</b>	C. R. will regulate the INTERNAL MANAGEMENT of Cols.' Offices, but will REPORT all cases of INTERFERENCE to the S. B. R. .. ..	— „ 34
1074 <i>System.</i>	Attention directed to SYSTEM, METHOD, and ALLOTMENT OF BUSINESS.	— 194. 373
1075 <i>New plans in contemplation.</i>	Proposed SYSTEMATIC and UNIFORM ORGANIZATION of Cols.' Offices, together with the publication of an authoritative MANUAL. It was to be the endeavour to render the office of the Col. of the 24-Pergunnahs a MODEL for OTHER COLLECTORATES, .. ..	— 400. 740
1076 <b>PENSIONS.</b>	CASUALTIES on the list to be immediately reported to the CIVIL AUDITOR, .. ..	— 34. 97
1077 <b>PETITIONS.</b>	All orders COMPLAINED AGAINST to be furnished to the parties, to BE FILED with their APPEALS, .. ..	— 32. 23
1078 <i>Place of receipt.</i>	Restriction against the receipt of Petitions by Cols. at their houses NOT absolute :	
1079 <i>Cutcherry.</i>	BUT regular attendance, at cutcherry, will PRECLUDE THE NECESSITY for the practice, .. ..	— 48. 32
1080 <i>Reports.</i>	Cols. to report, ALLEGATIONS and REPLIES, OPPOSITE, .. ..	— 10. 57
1081 <i>Persian Reports W. Prou.</i>	Cols. in the Western Provinces to report, in Persian, explaining when necessary in English, .. ..	
1082 <i>No Form.</i>	And without any PARTICULAR FORM, .. ..	— 55. 112
1083 <i>L. Prou.</i>	Replies to be furnished in ENGLISH, in the form prescribed BY THE C. R. .. ..	— 282. 506
1084 <b>POLICE.</b>	Report to POLICE officers, in aid of Revenue process, prohibited ; and any instance will be reported to Govt. .. ..	— 288. 517



## DIGEST OF CIRCULAR ORDERS,

## COLLECTORS.

## Post-Office.

## COLLECTORS. No. Page.

1085 POST-OFFICE.	Provision in case of the ABSENCE of a Col. who is POST MASTER,	—	110. 185
1086 PUBLIC BUSINESS.	Government particularly desire that all public business be conducted in the PUBLIC CUTCHERRY—that no ORDERS on Petitions requiring the Agency of the NATIVE OFFICERS be passed elsewhere, nor without the full publicity of JUDICIAL PROCEEDINGS. Petitions MAY BE received in other places, but regular attendance at Cutcherry, with access as open as to the Adawlut, will prevent the necessity for their presentation elsewhere,	G. O. 21 May, 19. G. O. 9 July, 19.	—
1087 PUBLIC WORKS.	Sanction is necessary, before a Col. can expend MORE THAN 500 Rs. on Public Works,	—	48. 32
1088 RECORDS.	Particular care of LAKHIRAJ records enjoined,	—	86. 153
1089 Private keys.	Cols. to keep all LAKHIRAJ Registers and SUNNUS under their PRIVATE KEYS,	—	53. 37
1090 Search.	Search ordered for all concealed Lakhiraj and Resumption records,	—	193. 372
1091 Reasons.	CORRESPONDENCE which led to the above orders,	—	352. 656
1092 REGULATIONS.	Cols. on taking charge of office, to report on the CONDITION of the Regulations,	—	357. 666
1093 Drafts of Regns.	DRAFTS of Regulations prepared by Cols. to be submitted to Govt. WHETHER APPROVED, OR NOT by the superior Authorities,	—	92. 69
1094 REMITTANCES.	Cautions against COUNTERFEIT coin,	—	.. 7
1095 RESPONSIBILITIES.	SPECIALY indicated in the Orders,	—	138. 219
1096 Townees.	For delaying TOWNIES involving FORFEIT of SALARY,	—	3. 4
1097 Dewan.	In connection with the abolition of the office of DEWAN,	—	31. 21
1098 Treasure.	For the safe custody of treasure, CONJOINTLY with the Native Officers. Acknowledgments of Khuzanchecs, WITHOUT due precautions, insufficient,	—	145. 238
1099 Govt. Suits.	For the proper conduct of the GOVERNMENT suits,	—	42. 104
1100 Neglect of pleadings.	For NEGLECT of PLEADINGS but NOT as in COMMERCIAL CASES,	—	76. 143
1101 Neglect of plaints.	TO MAKE GOOD loss from neglect of plaints referred under Sec. 3, II. 14,	—	83. 150
1102 Pleadings.	For preparation of the PLEADINGS in APPEALS Reg. III. 28, (Cl. IV. 4. excepted.)	—	84. 151
1103 Want of Audit.	For all monies paid away WITHOUT due AUDIT,	—	131. 213
1104 Stamps.	For all stamps issued WITHOUT proper SANCTION,	—	131. 213
1105 Dakhilas.	For neglect to deliver DAKHILAS,	—	135. 217
1106 Lakhiraj records.	For the custody under PRIVATE keys, of Lakhiraj registers and papers,	—	193. 372
1107 Subordinates.	For neglect to report OFFICIAL DISQUALIFICATION of subordinates,	—	202. 396
1108 Neglect of Rules.	For neglect or lax observance of TREASURY RULES,	—	267. 492
1109 Securities.	For neglect to test and register SECURITY BONDS,	—	280. 505
1110 Subordinates.	For neglect to bring to notice OFFICIAL DEMERIT of Subordinates,	—	341. 626
1111 Ineff. balances.	For non-adjustment of INEFFICIENT BALANCES. To pay all sums neglected for six months,	—	343. 680
1112 Treasure.	For all Treasury DEVALUATIONS arising out of their neglect,	—	353. 656
1113 Akbarce.	General;—for MALVERSATIONS in Stamps and Akbarce Dept.	—	353. 655
1114 Security of Akbars.	Special;—for neglect to take VALID SECURITY from Akbars,	—	353. 659
1115 Attached estates.	For neglect, to summon proprietors to ADJUST ACCOUNTS before sale of ATT. ESTATES,	—	378. 704

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1116 <i>Pottahs, &amp;c.</i>	For neglect to give POTTAMS and take Kuboolecuts for Govt. Khas LANDS or FISHERIES, .. ..	.. .. 24
1117 RESUMPTIONS.	In Districts not under Regulation III. 28, their Resumptions open to REVISION by Cs. R. .. ..	394 732
1118 <i>Appeal.</i>	Subject to appeal, IN SPECIAL CASES, to S. B. R. .. ..	.. 25
1119 <i>Rewards.</i>	Entitled to Commission; on all cases decided <del>before</del> the prohibitory Rule of the 19th June 1828, .. ..	5. 53
1120 RESUMPTIONS.	In districts under Regulation III. 28, Cols. are responsible for conducting appeals against Govt. .. ..	
1121 <i>Advice.</i>	But may obtain ADVICE from Cs. R. and S. B. R. .. ..	84. 151
1122 <i>Cl. IV. 4, III. 28 cases.</i>	Cols. are not responsible for conducting appeals <del>preferred</del> BY a C. R. on the part of Govt. AGAINST DECISIONS against assessment, Cl. IV. 4, III. 28, .. ..	84. 151
1123 <i>Reports to S. B. R.</i>	Cols. are required to REPORT cases decided AGAINST assessment to THE S. B. R., when Cs. R. are Sp. Comm. III. 28; in order to a determination whether to appeal or otherwise, .. ..	89. 155
1124 <i>Procedure.</i>	Attention was directed to the DETERMINATION of OLD, rather than the institution of new suits, .. ..	122. 196
1125 <i>Sp. Dy. Cols.</i>	A Col.'s authority, QUOD RESUMPTION MATTERS, ceases on the appointment of a Sp. Dy. Col. .. ..	195. 375
1126 <i>Checks Settlements.</i>	A system of CHECK established to prevent NEGLECT of RESUMPTIONS, after decree and pending settlement, .. ..	219. 430
1127 <i>Petty Maafce cases.</i>	Cols. and Resn. officers to PASS and be RESPONSIBLE for DECREES in PETTY MAAFCE CASES, which may be PREPARED for decision by Dy. Cols. IX. 33, .. ..	272. 497
1128 <i>Sec. 30, II. 19 cases.</i>	COLLECTORS NOT RESN. Officers,—to determine all cases under Sec. 30, II. 19, .. ..	364. 678
1129 <i>Not to be transferred.</i>	And will NOT transfer to Sp. Dy. Cols. any cases, under that section, .. ..	371. 696
1130 <i>Govt. cases as above.</i>	The above cases will be determined by Cols. though they may arise in Muhals of which Govt. is the Zemindar by purchase, .. ..	410. 756
1131 REVIEW OF PROCEEDINGS IN SALE CASES.	Cs. R. may call for their proceedings although NOT PETITIONED TO DO so by the parties concerned, .. ..	166. 276
1132 SALES FOR ARREARS.	Rules and precautions for receipt of money, AFTER THE BIDDING has commenced, .. ..	79. 58
1133 <i>In camp.</i>	Prohibition against sales IN CAMP, or elsewhere than at the Sudder Station, unless specially authorized and DISTINCTLY NOTIFIED in the sale advertisement, which must be EXPLICIT as to PLACE OF SALE, .. ..	45. 106
1134 <i>Forbearance.</i>	Cols. are enjoined to use, at sales, the UTMOST FORBEARANCE towards Defaulters, .. ..	205. 398
1135 <i>Discretion.</i>	Their DISCRETIONARY POWERS in regard to sales EXTENDED; they need NOT invariably advertise and sell estates, as required by Sec. 6, VII. 30, .. ..	233. 445
1136 <i>Govt. purchases.</i>	Cols. are ordered to BUY estates ON ACCOUNT of GOVT. when the arrear, including Interest and Penalty, is not bid, .. .. (They may use their discretion as to such purchases when the entire estate is not sold; only a SMALL SHARE of a Mihal UNDER BUTWARA, (See No. 2171.)	233. 445
1137 <i>Roobukaree.</i>	Particular attention enjoined to a NEW FORM of SALE ROOBUKAREE, .. ..	255. 474
1138 <i>Unreported Sales.</i>	Sales UNREPORTED for a month are to be brought to the notice of the C. R. in a form prescribed, .. ..	293. 523

## DIGEST OF CIRCULAR ORDERS,

COLLECTORS.

Sales—Continued.

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1139	SALES IN SATISFACTION OF DECREES.	Parties unreasonably petitioning the REVENUE AUTHORITIES against sales under Reg. VII. of 1885, to be referred to the Courts, and the LIMITATION of time (ONE MONTH) for the presentation of an appeal explained to them, ..	167. 276
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1141	Tests.	Rules for TESTING the validity of SECURITIES tendered to Govt. —REGISTRY, ..	280. 504
1142	SETTLEMENTS.	Collectors to SETTLE estates—subject to the Co. R. the S. B. R. and Government, ..	.. 13
1143	Under Report to Co. R.	Their proceedings how far BINDING under REPORT to Co. R. ..	.. 14
1144	To S. B. R.	And under Report to the SUDDER BD. OF REVENUE, ..	.. 14
1145	Tent allowance.	S. B. R. had formerly authority to pass tent allowance, while actually out in TENTS at 250 Rs. per mensem, CONTINGENT ON APPROVAL of their proceedings, ..	116. 192
1146	Abolished.	But those orders have been RESCINDED, ..	159. 255
1147	Proprietary rights.	Cols. are competent under Sec. 16, VII. 22, to determine all claims to PROPRIETARY RIGHT at the time of Settlement. (Reservation; See No. 1151,) ..	141. 223
1148	Difference from Ameen.	General instructions—DIFFERENCE from AMEENS how to be recorded, ..	190. 309
1149	Rule of procedure.	Cautions against OVER-ASSESSMENT and ITS OPPOSITE.—To find FIRST the AREA, then the RENT; by the TEST of COMPARISON and RENTS of ADJOINING ESTATES, when the accounts cannot be TRUSTED, ..	190. 310
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1152	Persian Record.	Cases disposed of as above, to be ENTERED on the SETTLEMENT PROCEEDINGS, and in the Persian statement (Persian abolished, See No. 2449), ..	190. 312
1153	Ryuts' disputes.	Rules to be observed in case of disputes, promoted by Ryuts, who have claims to hold at FIXED RATES OF RENT, ..	190. 312
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1155	To be delivered in Persian.	Bat, in the Persian, there is to be a DISTINCT RECORD of all the holdings, ..	190. 312
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1160	Apportionment of jumma.	Cols. are to explain to the Ryuts the apportionment of the Jumma, as made by the VILLAGE ZEMINDARS or MOOKUDDUMS. ..	..
1161	Disputes.	And to hear objections,—and to DETERMINE upon or refer them to PUNCHAYUTS, ..	190. 340
1162	Statistical Table.	STATISTICAL TABLE to be furnished by the Collectors of the WESTERN PROVINCES, ..	190. 343

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1164 <i>Synopsis.</i>	SYNOPSIS showing points of REVISION, to which Settlements are subject in the OFFICE of THE S. B. R. as a GUIDE to Settling Officers, ..	Appx. 1.761
1165 SPECIAL DEPUTY COLLECTORS.	May be furnished by Cols. with ADVANCES for CURRENT DISBURSEMENTS, .. ..	372.698
1166 STAMPS.	Collectors are RESPONSIBLE for all ISSUES WITHOUT SANCTION, ..	131.213
1167 <i>General responsibility.</i>	The responsibilities of Cols. for malversations in this department are, generally, MORE ABSOLUTE than in the Abkaree, .. ..	353.655
1168 STATEMENTS.	Revision of those furnished to the REVENUE ACCOUNTANT, ..	313.554
1169 <i>Revision.</i>	Revision of those furnished to THE C. R. .. ..	313.554
1170 SUBORDINATES.	See also ASSISTANTS. Qualification reports required. Responsibility for not bringing to notice official misconduct, ..	202.396
1171 <i>Proper duties.</i>	The duties of Cols. relatively to those of Subordinates EXPLAINED. The practice of giving their own time to minor duties reprehended, ..	231.441
1172 <i>Disqualification.</i>	Cols. are responsible for neglect to report OFFICIAL DEMERIT under the NEW, as under the OLD, RULES, .. ..	341.626
1173 SUDDER DEWANEE ADAWLUT.	Suits to be PREPARED by Local authorities and REVISED by the S. B. R. as Superintendent and Remembrancer of Legal Affairs, .. ..	46.107
1174 SURISHTEDARS.	Care enjoined to prevent EVASION of their RESPONSIBILITIES and neglect to ATTEST OF CAUSE TO BE ATTESTED all official documents, .. ..	175.284
1175 <i>Delinquencies of Amlah</i>	Special orders laying down their responsibilities in cases of UNREPORTED NOTORIOUS MALPRACTICES on the part of the native Amlah, ..	296.526
1176 <i>Knowledge of English not essential; but of the Vernacular in a Col. paramount.</i>	Erroneous impression of the S. B. R. in regard to the importance of KNOWLEDGE OF ENGLISH in a Serishtedar; paramount importance of a full acquaintance with the VERNACULAR LANGUAGE on the part of the EUROPEAN SUPERIOR—a qualification to be more RIGIDLY insisted on, .. ..	400.737
1177 SUMMARY SUITS.	ASSISTANTS are not competent to decide them without SPECIAL sanction, .. ..	120.195
1178 <i>Caution.</i>	Cols. not needlessly to occupy themselves with JUDICIAL DUTIES, ..	178.288
1179 <i>References to Civ. Cts.</i>	But to refer the parties to a regular suit where there are MOONSHIFFS and SUDDER AMEENS on the REFORMED SYSTEM, and the FILES are HEAVY, .. ..	178.288
1180 <i>Dy. Cols. IX. 33.</i>	Will be relieved, where necessary, by the appointment of Dr. COLS. UNDER REG. IX. 33, for the determination of THESE CASES, ..	208.400
1181 <i>Admission, Rejection, Limitation.</i>	To admit no more suits under Reg. VIII. 31 than can READILY be disposed of, and to REFER the Parties to REGULAR SUITS, retaining no more on the files than can be disposed of in THESE MONTHS, .. ..	208.401
1182 <i>Insolvents. Release.</i>	Acting under Reg. VIII. 31 and Act VIII. 35, Cols. have power to release INSOLVENT DEBTORS, .. ..	329.60*
1183 <i>No appeal to C. R.</i>	C. R. have no appellate JURISDICTION under Act VIII. 35, in cases under Regulation VIII. 31, .. ..	333.611
1184 <i>Illegal Settlement;</i>	But under Reg. VIII. 31, Collectors may remedy ILLEGAL SETTLEMENT by ZEMINDARS, without summary process under Reg. VII. 99. ..	
1185 <i>Appeal does lie.</i>	And in SUCH CASES there IS AN APPEAL to the C. R. ..	414.759

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COLLECTORS.		Summary Lists—Continued.	COLLECTORS.	No. Page.
1186	<i>Separation.</i>	Such cases are to be entered in returns <b>DISTINCT</b> from ordinary Reg. VIII. 31 suits for <b>ABSENCE OF BENT</b> , .. .. .	—	414. 759
1187	<b>TENT ALLOWANCE.</b>	Was formerly granted, when settlement work was approved, during the period <b>ACTUALLY SPENT</b> in <b>TENTS</b> at 350 Rs. per mensem, .. .. .	—	116. 192
1188	<i>Abolished.</i>	But those orders have been <b>RESCINDED</b> , .. .. .	—	159. 255
1189	<b>TENTS AND CAMP EQUIPAGE.</b>	Special reports to be made, of their condition or <b>TAKING CHARGE</b> of office, care enjoined for their preservation, .. .. .	—	54. 88
1190	<i>Renewal.</i>	With applications for tents, Cols. are required to furnish reports on the condition of <b>OLD Camp equipage</b> , .. .. .	—	232. 443
1191	<b>TESTS OF EFFICIENCY.</b>	Result of <b>KHAS</b> ADMINISTRATION, is one of the surest tests of the merits of a Revenue Officer, .. .. .	—	157. 251
1192	<i>Punctuality of Collection.</i>	<b>PUNCTUALITY</b> in REALIZATION of the <b>REVENUE COLLECTIONS</b> , the best test, .. .. .	—	268. 494
		Prompt realization, one of the most <b>COMPLETE</b> tests, .. .. .	—	338. 622
1193	<b>TOWJEEES.</b>	Explanation of the nature of the <b>REMARKS</b> required from Cols. on the <b>NEW QUARTERLY HAL</b> and <b>BUKYA TOWJEEES</b> , .. .. .	—	338. 621
1194	<i>Responsibility.</i>	Officers signing these returns are liable to be held <b>RESPONSIBLE</b> for deficient Collections—though not <b>ACTUALLY</b> the responsible parties—if they do not <b>NOTE SPECIFICALLY</b> the officers who are so, .. .. .	—	358. 670
1195	<b>TREASURY.</b>	See also <b>General and Important Rules</b> , .. .. .	—	
	<i>Rules of 1824.</i>	Attention <b>SPECIALLY DIRECTED</b> to the Rules of the 7th May 1824, .. .. .	—	134. 216
1196	<i>Recirculated.</i>	Rules of the 30th July 1824 and 7th May 1824, recirculated, .. .. .	—	245. 229
1197	<i>Joint custody.</i>	Rules for <b>REMITTANCES</b> —sufficiency for <b>ORDINARY</b> disbursements to be given out from under <b>JOINT KEYS</b> and <b>JOINT CUSTODY</b> , .. .. .	—	
	<i>Remittances.</i>	<b>HEAVY SUMS</b> such as <b>REMITTANCES</b> by the Col. in <b>PERSON</b> , .. .. .	—	145. 230
1198	<i>Absence of Col.</i>	Provision for <b>CHARGE</b> of the Treasury, during <b>ABSENCE</b> of the Col. .. .. .	—	145. 230
1199	<i>Assistants in charge.</i>	Rules for <b>ASSISTANTS</b> , (or <b>REGISTERS OF P. COURTS</b> ) in charge, at such seasons, .. .. .	—	145. 231
1200	<i>Taking charge.</i>	Injunctions and cautions on taking charge of treasuries, .. .. .	—	145. 231
1201	<i>Orders of Accountants.</i>	Obedience enjoined to the orders of the <b>ACCOUNTANT GENERAL</b> and instructions received through the <b>REV. ACCT.</b> .. .. .	—	145. 231
1202	<i>Responsibility.</i>	Cols. are responsible <b>CONJOINTLY</b> with <b>THEIR NATIVE OFFICERS</b> for all monies in the treasuries, .. .. .	—	
1203	<i>Not voided by Treasurer's acknowledgment.</i>	And an <b>ACKNOWLEDGMENT</b> of the <b>KHOZANCHKE</b> , without due precautions on their part, will <b>NOT</b> absolve Cols. from their responsibilities, .. .. .	—	145. 238
1204	<i>Embezzlement precautions.</i>	<b>VIGILANT, DAILY</b> , inspection of <b>ACCOUNTS</b> and <b>RECEIPTS</b> , enjoined to guard against <b>EMBEZZLEMENT</b> , .. .. .	—	241. 455
1205	<i>Neglect of rules.</i>	Cols. will be held <b>PERSONALLY</b> responsible for losses arising out of <b>NEGLECT</b> or <b>LAX OBSERVANCE</b> of Treasury rules, .. .. .	—	267. 492
1206	<b>TROOPS.</b>	Collectors are required to <b>ACKNOWLEDGE</b> the receipt of <b>INTIMATION</b> of the approach of Troops, and to <b>FURNISH</b> supplies, .. .. .	—	38. 26
1207	<i>Previous notice.</i>	Cols. should be made acquainted, in <b>TIME</b> , with the march of troops, .. .. .	—	7. 54
1208	<b>TUMULT.</b>	Instructions to use all possible <b>MODERATION</b> in cases of <b>TUMULTUOUS ASSEMBLAGE</b> of Ryats (1788), .. .. .	—	2. 3
1209	<b>WARDS.</b>	Collectors to <b>NOMINATE</b> , <b>C. R.</b> to confirm appointment of <b>MANAGERS</b> and <b>Guardians of Wards</b> , and their establishments, .. .. .	—	20

## PRESIDENCY BOARDS OF REVENUE.

COLLECTORS.	REMARKS—Continued.	COMES. DISTRAINT.	No. Page.
1210 <i>Complaints.</i>	COMPLAINTS against Cols. in connection with Wards' management, are COGNIZABLE by Cs. R. .. ..	—	.. 21
1211 <i>Accounts.</i>	Cols. are required to furnish all ACCOUNTS of Wards' Estates called for by Cs. R. .. ..	—	.. 21
1212 <i>No penalty from Sudder farmers.</i>	Cols. are directed NOT to exact PENALTY from SUDDER FARMERS of Wards' Estates,		
1213 <i>Caution; arrear 15 days.</i>	BUT at the same time, they were instructed not to allow them to fall FIFTEEN DAYS in arrear, without PROMPTLY proceeding against them and their Sureties, .. ..	—	149. 244
1214 <i>Kistbundeas.</i>	Wards' Estates are NOT to be let on an ANNUAL RENTAL, without a Kistbundee, .. ..	—	248. 468
1215 <i>Securities.</i>	SECURITIES of Farmers are to be carefully TESTED and Bonds DULY REGISTERED, .. ..	—	248. 468
1216 <i>Arrears, two kists.</i>	PROMPT MEASURES to be taken against Farmers and Sureties whenever TWO KISTS fall into arrear, .. ..	—	248. 468
1217 <i>Caution on admission.</i>	It is necessary to bring to notice of the C. R. any ARREAR against an estate PROPOSED to be brought under Wards' management, .. ..	—	265. 490
<b>COMMISSIONERS FOR SALE OF DISTRAINED PROPERTY.</b>			
PROPOSED BY THE PRESIDENCY SUDDER COURT.			
1218 PROPOSAL OF S. D. A.	The S. B. R. circulate a set of Rules proposed by the S. D. A. providing for the appointment of COMMISSIONERS FOR the SALE OF DISTRAINED PROPERTY, in substitution for the plan of employing the MOONSIFFS on the duty, .. ..	G. O. 11 April, 37. C. O. 2 May, 37.	368. 680
1219 <i>Inquiries. Number requisite.</i>	They inquire 1. the NUMBER of Commissioners which would be requisite in EACH Zillah, .. ..	..	368. 680
1220 <i>Dy. Cols. IX. 33 or Tuhseeldars available.</i>	And the NUMBER of DY. COLS. IX. 33, or TUHSEELDARS unexceptionably available for the duty, .. ..	..	368. 680
1221 <i>Estimate of Commission.</i>	2. ESTIMATE of the ANNUAL AMOUNT of Commission to be derived from each district, at the REGULATION RATE of one anna in the rupee, contemplating the substitution of FIXED SALARIES for Commission, .. ..	..	368. 681
1221 <i>Substitution of fixed salaries.</i>	And a fair DISTRIBUTION, on a return of the VALUE of distrained property, brought to sale during the LAST FIVE YEARS, .. ..	..	368. 681
1222 <i>General sentiments.</i>	3. The sentiments of the LOCAL AUTHORITIES on the GENERAL QUESTION, .. ..	..	368. 681
PROPOSED RULES.			
1223 <i>Moonsiffs no longer to act.</i>	Rule I. NO MOONSIFF to be called upon to perform any of the duties required by Regs. XVII. 93, VII. 99 or V. 12, regarding sale of property distrained for rent.		
1224 <i>Exceptions to be recorded.</i>	EXCEPTIONS; SPECIAL CASES, to be RECORDED on the Cols.' proceedings and COMMUNICATED to the JUDGE, .. ..	..	368. 693
1225 <i>Selection and appointment.</i>	Rule II. SELECTION and APPOINTMENT of COMMISSIONERS to be made by Cols. under approval of the S. B. R. to the extent required, .. ..	..	368. 693
1226 <i>Security.</i>	Rule III. SECURITY for personal appearance, and for the faithful discharge of the duty to be TAKEN, .. ..	..	368. 693
1227 <i>Sunnud Specification.</i>	Rule IV. SUNNUD of appointment to be given by Cols. according to the Form in Sect. 6, VII. 99, describing JURISDICTION;—		
1228 <i>Jurisdiction.</i>	To CORRESPOND with that of the MOONSIFF unless special reason exist for DEVIATION, .. ..	..	368. 693

## DIGEST OF CIRCULAR ORDERS,

## COMES. DISTRAINT.

## Rules—Continued.

## COMES. DISTRAINT.

No. Page.

- 1229 **COMMISSION** Rule V. COMMISSIONERS to receive the Commission of ONE G. O.  
1 *a. in the rupees.* ANNA in the rupees, now allowed to MOONSIFFS, 11 April, 37.
- 1230 **DUTIES.** And the DUTIES to be performed under the REGULATIONS APPLI- C. O.  
*As Moonsiffs.* CABLE TO MOONSIFFS, .. .. 2 May, 37. 368.693
- 1231 *Not by Deputy.* Rule VI. Duties to be performed IN PERSON, on no account by Deputy.
- 1232 *Lists to be published.* Rule VII. Lists of Commissioners to be AFFIXED in the COURTS and CUTCHERRIES of the Districts, European and Native, .. 368.694
- 1233 **TUHSEELDARS** Rule VIII. Cols. not to employ other Commissioners, where  
OR DY. COLS. either TUHSEELDARS or UNCOVENANTED DY. COLS. are available for  
IX. 33, where the duty, .. .. 368.694  
*practicable.*

## CASE.

## DISCUSSION—BENARES.

- 1234 **ORIGIN AT** The circumstances out of which the proposition of the S. D. A.  
**BENARES.** arose, originated AT BENARES—and may be briefly summed up as follows:
- 1235 *Judge refers* The COLLECTOR of BENARES requested instructions, in conse-  
*Moonsiffs to* quence of a PERWANA of the JUDGE referring MOONSIFFS on all oc-  
*Collector.* casions connected with distraint, to THE COLLECTOR, .. 368.683
- 1236 **COLLECTOR** DISTRAINT, the Col. observes, is a mere PRELIMINARY; to be fol-  
*argues, distraint* lowed either by a regular or summary suit at the option of either  
*a preliminary.* party; consequently as much connected with the JURISDICTION of  
the CIVIL COURT, as of the COLLECTOR, .. 368.683
- 1237 **ANOMALY** It is an anomaly, too, that the MOONSIFFS who are competent to  
*appeal from* REVERSE THE DECREE of a Col. if applied to in a regular suit, should  
*Col. to Moonsiff* look to that Authority as their SUPERIOR in the EARLY STAGE of the  
*yet control* proceedings, .. .. 368.683  
*proposed.*
- 1238 **Risk of** The Collector argues also on the FITNESS of CONTROL by the  
*Collision.* JUDGE, and on the RISK of COLLISION. .. 368.683

## OPINION OF C. R.

- 1239 **COMMISSIONER** The C. R. in sending up the case to the W. S. B. R. reported  
*Similar Prac-* that in GHAZEEPUR the Moonsiff's Ma-kabar in cases of distraint  
*tice. Ghazee-pore.* and replevin is SENT TO THE COLLECTOR, .. 368.684
- 1240 *He objects.* He considers the PRACTICE in BOTH DISTRICTS IRREGULAR, and that  
the interference of the Revenue Authorities with the Moonsiffs has  
NO SANCTION in the Regulations, .. 368.684
- 1241 **JUDICIAL** There is NO REASON why the JUDICIAL Authorities should not  
*AUTHORITIES* have cognizance in such cases, .. 368.684  
*should have*  
*cognizance.*
- 1242 **IF COLLECTORS** But IF COLLECTORS, THEN the Law should be ALTERED, and the  
*Law should be* duties of the Moonsiffs transferred to TUHSEELDARS, or other officers  
*altered.* UNDER THEIR CONTROL, .. 368.684

## REFERENCE TO WESTERN SUDDER COURT.

- 1243 **S.D.A. N.W.P.** The S. B. R. at Allahabad referred the question to the S. D. A.  
*require JUDGE* N. W. Provs. and that Court addressed inquiries to the JUDGE  
*to explain.* of BENARES as to any practical inconvenience, resulting from the  
PERWANA, .. 368.684

## DEFENCE BY THE JUDGE.

- 1244 **JUDGE'S** The Judge replied in the NEGATIVE; and DEFENDED the course  
*DEFENCE.* which he had taken on the following grounds. .. 368.685

## PRESIDENCY BOARDS OF REVENUE.

## COMES. DISTRAINT.

## Defence by the Judge—Continued.

## COMES. DISTRAINT.

## No. Page.

1245	<i>Jurisdiction removed</i> Sec. 2, VIII. 31. JUDGES.	1. Sec. 2, VIII. 31, RESCINDS Regulations which placed summary suits for arrears of exactions of rent under jurisdiction of the JUDGES.	G. O. 11 April, 37. C. O. 2 May, 37.	368. 685
1246	<i>Infrequency of</i>	2. FEW OCCASIONS CAN ARISE for reference from the Moonsiff to the Collector;		
1247	<i>interference by Col.</i>	IF RESISTED, provision for the case is made by Sec. 27, XX. 17,		368. 686
1248	<i>Transfer of Duties to Collectors;</i>	By Sect. 16, VII. 32, duties performed by Judges under Regs. VIII. 19, and I. 20 were TRANSFERRED to the COLLECTORS SUBJECT to an appeal to THE C. R. as in other cases of a summary nature, provided for in Sect. 4, VIII. 31, (An error, See Nos. 468—473.)		368. 685
1249	<i>Acting under Sect. 23, VII. 22.</i>	By Cl. II. 4, VIII. 31, the provisions of Sect. 23, VII. 22, are declared APPLICABLE to proceedings of the REVENUE OFFICERS under this Section,		368. 685
1250	<i>All processes for arrears thus under Cols.</i>	Hence, it is implied, if not distinctly declared, that Cols. are vested with JUDICIAL COGNIZANCE of ALL PROCESSES relating to arrears of exactions of rent,		368. 685
1251	<i>Apprehends no collision. Reference open to C. R.</i>	The JUDGE does not fear COLLISION. If the Collector considers himself INCOMPETENT, in case of an ILLEGAL ACT of a MOONSIFF, he needs only to REFER to THE C. R. who would proceed under Cl. IV. 26, V. 31,		368. 685

## PROPOSITIONS OF WESTERN COURT.

1252	<i>REFERENCE TO PRESIDENCY. S. D. A. agree with Judge.</i>	THE PROPOSED REPLY to the W. S. B. R. was transmitted to the Presidency Court. The S. D. A. N. W. P. adopted the principles ADVOCATED BY THE JUDGE,		368. 685
1253	<i>Reasons.</i>	THE PRINCIPLES laid down are as follows:—		
1254	<i>Jurisdiction is transferred.</i>	1. As Reg. VIII. 31, transfers ALL summary Jurisdiction in the cases in question, from the Civil Courts, to the Revenue Authorities;		368. 686
1255	<i>MOONSIFF should report to Cols.</i>	2. THE REPORTS and RETURNS should be forwarded to the Cols. DIRECT by the MOONSIFFS;		368. 686
1256	<i>COLLECTORS, complain to Judge, and</i>	3. Cols. should report MISCONDUCT of MOONSIFFS to the JUDGE;		368. 686
1257	<i>IF JUDGE OFFER apply to C. R.</i>	4. If JUDGE DECLINE INTERFERENCE, C. R. should be applied to under Sect. 26, V. 31,		368. 686

## OPINION OF PRESIDENCY COURT.

1258	<i>PRIFY. S. D. A. object to construction. Cols. must apply to Judge.</i>	THE S. D. A. at the Presidency OBJECTED to the construction by the WESTERN COURT.		
1259	<i>Double control.</i>	1. That it had been ruled, by both Courts, that a Collector CANNOT direct the MOONSIFF to sell attached property, without an application to the JUDGE,		368. 686
1260	<i>Double control.</i>	II. They consider it objectionable, on general principles, to place the MOONSIFFS under control BOTH of the COLLECTOR and CIVIL JUDGE,		368. 686
1261	<i>REPLY. Cols. may appoint Commissioners to sell.</i>	THE REMEDY. Cols. having FULL jurisdiction in summary cases, have power to appoint COMMISSIONERS for the sale of distrained property,		368. 687



## DIGEST OF CIRCULAR ORDERS.

<b>COMMS. DISTRAINT.</b>		<b>Opinion of presy. Ct.—Continued.</b>	<b>COMMS. DISTRAINT.</b>	<b>No. Page.</b>
1262	<i>And should exercise the power.</i>	They should EXERCISE THAT POWER, which would relieve the Mooniffs from duties which INTERFERE, very MATERIALLY, with their USEFULNESS as CIVIL JUDGES, .. ..	G. O. 11 April, 37. C. O. 2 May, 37.	368 . 687
<b>WESTERN COURT IN REJOINDER.</b>				
1263	<i>W. S. D. A. in rejoinder concur in the plan.</i>	The S. D. A. N. W. P. CONCUR and EXPLAIN. They express their FULL concurrence in the proposed plan, .. ..	..	368 . 687
1264	<i>But it is NOT A REMEDY.</i>	But the course suggested is not a remedy for the difficulty; .. ..	..	368 . 687
1265	<i>REASONS. Mooniffs have same powers under Sec. 55, XXIII. 14.</i>	For, it has been ruled by both Courts, that the MOONIFFS possess the same powers, in regard to distraint and sale of property, for arrears of rent, as were vested in them by Sec. 55, XXIII. 14, receiving Commission, .. ..	..	368 . 687
1266	<i>Zemindars can employ.</i>	Zemindars therefore wishing to distraint, and sell property of their under-tenants, in liquidation of arrears of rent, HAVE THE OPTION of EMPLOYING—	..	..
1267	<i>The Commissioners, Tahsildars, Or Mooniffs.</i>	EITHER the SPECIAL COMMISSIONER, appointed under Sec. 6. VII. 99, (IV. 27, XXVIII. 03.) TAHSELDARS who are also ex-officio Comms. for DISTRESS, or THE MOONIFFS, .. ..	..	368 . 688
1268	<i>Who cannot refuse.</i>	And the MOONIFFS COULD NOT REFUSE; the Regulation is IMPERATIVE, .. ..	..	368 . 688
1269	<i>Court desired to prevent irregular interference.</i>	The Court observe, that their proposed orders on the reference of the Judge of Benares, had the object (adverting to existing Regulations) by requiring them to apply to the Judge to PREVENT, not ENCOURAGE, an assumption of power not vested in the Revenue Authorities, .. ..	..	368 . 688
1270	<i>They propose to refer their answer to the Lt. Govr. and Law Commissioners.</i>	The Court (if, on reconsideration, the Presidency Court CONCUR) will communicate the proposed answer to the W. S. B. R. referring the case at the same time to the Lieut. GOV. N. W. P. that such instructions as may be deemed expedient may be issued on the proposition for the appointment of SEPARATE COMMISSIONERS; or that the matter may be referred to the INDIAN LAW COMMISSIONERS to be considered in the preparation of the NEW CODE, .. ..	..	368 . 688
<b>PRESY. S. D. A.</b>				
1271	<i>Recognize legality.</i>	NEVER QUESTIONED and FULLY RECOGNIZE the LEGALITY of the course proposed by the S. D. A. N. W. P. .. ..	..	368 . 689
1272	<i>But prefer their plan; and propose reference to Rev. Auths.</i>	But the PRESSURE of BUSINESS on the MOONIFFS, and the general inconvenience of placing them under BOTH the Judge and Collector, led to the suggestion of ANOTHER PLAN, equally LEGAL; which they propose should be referred, IN CONTRAST, for the consideration of the REVENUE AUTHORITIES, .. ..	..	368 . 689
1273	<i>As embodied in the proposed draft.</i>	They therefore EMBODY the inquiry in the proposed draft of the S. D. A. N. W. P. to the W. S. B. R. and if approved, they will consult the S. B. R. at the PRESIDENCY, .. ..	..	368 . 689
<b>S. D. A. N. W. P.</b>				
1274	<i>Concur in the course advised.</i>	THE CONCURRENCE. The S. D. A. N. W. P. concurred in the addition made by the Presidency S. D. A. to the proposed draft to the W. S. B. R. requesting the OPINION of that Board, on the proposition for disposing of distrained property, through the Agency of COMMISSIONERS appointed for the purpose INSTEAD of Mooniffs, .. ..	..	368 . 690
<b>CORRESPONDENCE.</b>				
<b>CORRESPONDENCE WITH PRESIDENCY Sudder Board.</b>				
1275	<i>S. D. A. WITH S. B. R. PRESIDENCY S.B.R. INQUIRE.</i>	The S. D. A. Presy. forwarded the Rules proposed by them. (Sec. No. 1223, et seq.) to the PRESIDENCY S. B. R. together with the whole correspondence for THEIR opinion, .. ..	..	368 . 691
		The S. B. R. in reply INQUIRE:	..	..

## PRESIDENCY BOARDS OF REVENUE.

**COMMONS. SUPPLEMENTARY CORRESPONDENCE WITH S. B. R. PRES. — Continued. COMMONS. REVENUE, No. Page.**

- 1276 1 *Comms. How many ?* 1. How MANY Commissioners, or Ameens, it will be necessary to appoint ; and G. O. 11 April, 37.
- 1277 2 *Payment what ?* 2. The PROPOSED scale of REMUNERATION, .. .. C. O. 368 . 692  
2 May, 37.
- 1278 *S. D. A. REPLY.* The S. D. A. Presy. reply.
- 1279 1 *Cols. to determine.* 1. The COLLECTORS must determine the FIRST POINT ;
- 1280 2 *Regulation rate.* 2. The SECOND is already provided for by Sec. 5, VII. 99 ; and is ONE ANNA IN THE RUPEE, .. .. 368 . 693
- S. B. R. DECIDE. The S. B. R. give their opinion.
- 1281 *Where there are suitable officers they may conduct sales.* 1. That in districts where the appointment of TUNSEELDARS or UNCOVENANTED DEF. COLS. affords the opportunity of providing a sufficient number of SALARIED OFFICERS the MOONSIFFS might be RELIEVED from the duty, .. .. 368 . 693
- 1282 *Where there are not, Moonsiffs must.* 2. Where there are NOT such conveniences for the change. MOONSIFFS MUST conduct the sales, .. .. 368 . 693

## REFERENCE TO GOVERNMENT.

- 1283 S. D. A. PRESY. The S. D. A. submitted the entire correspondence to GOVT. refer to Govt. stating that, on re-consideration, the measure seemed, in every recommending way, desirable, and calculated for IMMEDIATE adoption, .. .. 368 . 681

## GOVERNMENT.

## GOVERNMENT.

- 1284 *Inquire ground of objections of S. B. R.* The Govt. requested that the S. B. R. would state the GROUNDS of their objections, if they did not concur in the Rules proposed by the S. D. A.; and the Board as already explained consulted the Local Authorities on the whole matter, .. .. 368 . 681

## COMMISSIONERS OF PARTITION.

## Appointed by Supreme Court

- 1285 APPOINTMENT. Mr. Blaquiere, Mr. Hogg, and Mr. Smout were appointed Commissioners of Partition, .. .. G. O. 15 April, 31. 108 . 184
- 1286 *To communicate with S. B. R. and Cols.* To communicate with the S. B. R. and Cols. in cases beyond the limits of Calcutta, .. .. C. O. 26 April, 31.
- 1287 *Who will aid,* Availing themselves of any assistance which those Authorities may be willing to afford ; and
- 1288 *And allotment to coincide if possible.* Endeavor to make their partition coincide with the Collector's division and allotment of the Jumma, .. .. 108 . 184
- 1289 *Intimation to S. B. R. may be given ; but not a Rule.* The Court have no objection to intimation being given by the Commissioners of Partition, to the S. B. R. of suits instituted for Partition, but cannot establish it as a rule of Court, without appearing to make it a necessary part of the suit, .. .. 108 . 184

## COMMISSIONERS OF REVENUE

## Constitution of the Office.

- 1290 *Constitution of the Office.* With a view to give effect to Reg. I. 29, certain SUBSIDIARY ARRANGEMENTS were embodied in a RESOLUTION OF GOVT. under date the 30th Dec. 1828, .. .. G. O. 30 Dec. 28. 101 . 76
- 1291 *CHANGE OF SYSTEM and its details.* The necessary DETAILS, consequent upon the change of system for the separation and allotment of Records belonging to the late Board of Revenue and .. .. " "
- 1292 *New OFFICERS.* The names of the officers selected to fill the seats in the new S. B. R. C. R. SUDDER Bd. OF REV. and of those appointed to the new Office of COMM. OF REVENUE and Circuit are therein mentioned, .. .. " "

## DIGEST OF CIRCULAR ORDERS,

**COMMISSIONERS. REVENUE.** Constitution of the Office—Continued. **COMMISSIONERS. REVENUE.** No. Page.

- 1292 *Sp. Comm. III. 28.* And in like manner the names of the Officers appointed to be SPECIAL COMMISSIONERS under the provisions of Rsg. III. of 1828; 30 Dec. 28. G. O.
- BEHAR, at Patna.*—one for the division of BEHAR, to be stationed at PATNA: and two CALCUTTA AND others for the divisions of CALCUTTA, and MOORSHEEDABAD, both to MOORSHEEDABAD reside in CALCUTTA, are noted, .. .. 101.76
- 1294 *SALARIES.* Under the Resolution of Govt. the SALARIES of the offices above noticed were determined as follows:
- 1295 *Of S. B. R. open.* Member of Sudder Board\*.
- 1296 *Of Sp. Com. III. 28.* Special Commr. III. 28, Sonat rupees, .. .. 45,000
- 1297 *Cs. R.* Comm. Rev. and Circuit.  
Salary, .. 36,000  
Compensation for travelling, 6,000 .. 42,000
- 1298 *Sen. Sec. S. B. R.* Senior Secretary, Sudder Board, .. 36,000
- 1299 *Junior* Junior Secretary, ditto, .. 30,000
- 1300 *Sub-Secy.* Sub-secretary, ditto, .. 14,400 .. 101.80
- \* The officers selected for the Sudder Board to continue in the receipt of their presents salaries, and the adjustment of the salary to be eventually received by a Member of the Sudder Board to be hereafter made, .. .. " "
- 1301 *Reduction. Circuit Judges.* By the same Resolution the salary of the JUDGES of the PROVINCIAL COURTS, on their being relieved from CIRCUIT DUTIES WAS REDUCED to 36,000 SONAT RUPEES.
- 1302 *ESTABLISHMENTS. Cs. R. Scale.* A schedule of the ESTABLISHMENT proposed for a C. R. was also ANNEXED to the Resolution (See No. 6288), and it was ordered that any expenditure in excess of the schedule should be submitted for the sanction of Govt. .. .. 101.81
- Travelling charges.* Travelling charges of the Establishments were to be regulated by the scale allowed for those of JUDGES on CIRCUIT, .. .. " "
- Preliminary Enactment.**
- 1303 *PRELIMINARY ENACTMENT.* To meet the ALTERATION in the REVENUE SYSTEM occasioned by the SUBSTITUTION of a Sudder Board and Commrs. of Revenue, for the late Boards of Revenue, without REMODELING the existing Regulations.
- 1304 *Cl. I. 4, I. 29, CITED.* It is provided in Cl. I. 4, I. 29, "That the said Commrs. shall, until otherwise specially provided for by Law, possess and exercise within the several districts comprised in their respective Divisions, the powers and authority now vested in the Boards of Revenue and Courts of Wards,—subject to the control and direction of a Sudder or Head Board, to be ordinarily stationed at the Presidency, unless otherwise directed by the Governor General in Council;—
- Provides for modifications of System by Rules of Practice.*
- 1305 *Prescribed by S. B. R. with sanction of Govt.* And to such restrictions and provisions, as the Governor General in Council, or the said Sudder Board with his authority or sanction may prescribe.
- 1306 *Cl. II. 4, II. 29, Form of Proceedings to be regulated by Govt.* And by Cl. 2, of the said section it is further provided—that the form of the proceedings to be observed by the Sudder Bd. and the Commrs. of Revenue shall be guided by such orders as the Governor General in Council may, from time to time, issue."

**Rules of Practice.**

- 1307 *RULES OF PRACTICE in two parts.* Conformably to the above enactment, RULES OF PRACTICE were framed and published in two parts—under orders of the Governor General in Council.

## PRESIDENCY BOARDS OF REVENUE.

<del>COMMONS OF REVENUE.</del>	Rules of Practice—Continued.	<del>COMMONS OF REVENUE.</del>	No. Page.
1308 <b>FIRST PART</b> <i>For S. B. R.</i> <i>Eighteen Rules</i> <i>See S. B. R.</i>	The First Part consists of 18 Rules, and in it are laid down the powers of the Sudder Board, in controlling the Commissioners of Revenue, and the mode to be adopted in disposing of references to Govt. either from the Sudder Board direct, or at the instance of officers subordinate to the Bd. For a list of the Rules comprised in part 1. (See Nos. 4112—30.)		
1309 <b>SECOND PART</b> <i>Cs. R.</i> <i>Ninety-one Rules.</i>	The Second Part consists of 91 Rules of Practice "for the guidance of Comms. of Revenue," in which the relative powers of the Sudder Board and the C. R. and their several duties are clearly defined, the whole being divided into Chapters and Sections. An Alphabetical list will be found under the head "Rules of Practice." (See Nos. 4131—211.)		
1310 <b>ARRANGEMENT OF THE DIGEST.</b>	Under this Head, as under the Head "COLLECTORS OF REVENUE," the DUTIES of the Cs. R. as explained in the Rules of Practice and Circular Orders generally, are ARRANGED IN ALPHABETICAL ORDER.—They will be found in INDEX OF DATES in the Index. There also will be found references to those parts of this work, in which those duties are explained in greater DETAIL, than under this Head, where a BRIEF NOTICE is all that appears necessary.		
1311 <b>ABKAREE.</b>	ALL officers under control of Cs. R. will report and furnish statements to them, as to the LATE Bd of Rev.	R. P. C.	87.41
1312 <i>Exceptions.</i>	EXCEPTIONS;—Opium Agents and Deputies, generally, and in Judicial functions, subject DIRECTLY to the Bd. C. S. and O.	R. P. C.	90.41
1313 <i>Control by Bd. C. S. &amp; O.</i>	Cs. R. SUBJECT to the Bd. C. S. and O.	R. P. C.	88.41
1314 <i>Farms and Licenses.</i>	Cs. R. have power to grant LICENSES and FARMS as far as ONE YEAR, but not to ALTER LICENSES WITHOUT SANCTION of Bd. C. S. & O. or Govt.	R. P. C.	89.41
1315 <i>Correspondence.</i>	All matters requiring sanction or orders of GOVT. to be REFERRED through Bd. C. S. and O.	R. P. C.	91.41
1316 <i>Opium Retail.</i>	Particular Instructions, as above, were added in a C. O.; and the RETAIL of OPIUM, was included with STAMPS and ABKAREE, as specially to be REGULATED by Cs. R.	—	3.48
1317 <b>ABSENCE.</b>	APPLYING to GOVT. for LEAVE.		
1318 <i>Last Leave.</i>	GRANTING OF RECOMMENDING leave to a SUBORDINATE to REPORT to S. B. R. stating period and length of LAST leave,	—	384.711
1319 <i>Leave by Cs. R.</i>	Rules under which Cs. R. may GRANT leave to subordinates,	Appx.	4.767
1320 <b>ACCOUNTANT GENERAL.</b>	Cs. R. are not to INTERFERE with HIS orders for the disposal of funds in MOOFUSSIL TREASURIES,	—	127.208
1321 <b>ACCOUNTS and STATEMENTS.</b>	Revision of those furnished to them BY COLS. And of those furnished BY THEM to S. B. R.	—	313.559 313.565
1322 <b>ADDITIONAL POWERS.</b>	When they are JUDGES of APPEAL S. B. R. to SUPERINTEND Govt. suits, within their Jurisdiction in that capacity,	—	60.120
1323 <i>Rules for Cs. R. as Judges of appeal.</i>	SUBSIDIARY instructions under THOSE ORDERS, were issued to the Cs. R. of Cuttack, Chittagong, and Assam,	—	66.130
1324 <i>Rules for Cols.</i>	SUBSIDIARY instructions in connection with the same orders were issued to the COLLECTORS of N. S. and Central Cuttack, Chittagong and Sylhet and Dy. COLS. of Bulloosh and Sherepore,	—	67.131
1325 <i>Form for Cols.</i>	FORMS for report by Cols. (See Nos. 6296-7.)	—	67.132
1326 <i>Duties under Sec. 3, II. 14.</i>	Cs. R. THOUGH JUDGES OF APPEAL are COMPETENT to perform their DUTIES in regard to PETITIONS for REDRESS referred under Sec. 3, II. 14,	—	85.152

## DIGEST OF CIRCULAR ORDERS,

COPIES: SEVEN.		Additional orders—Continued.	COPIES: SEVEN.	No. Page.
1327	As Sp. Comm.	When the C. R. Chittagong was also Sp. Comm. under Reg. III. 28. Transfer III. 28 his Jurisdiction extending over the District of Tipperah, to another C.R. it was ordered that cases in APPEAL from that Zillah, before that officer under Reg. II. 19 and III. 28 should be conducted by the C. R. DACCA, .. .. .	—	66. 130
1328	Cases for assessment.	COLS. deciding for assessment, to superintend pleadings in APPEALS, .. .. .	—	85. 152
1329	Aot. assess. reference to S. B. R.	But, if AGAINST assessment, to refer the case under Cl. IV. 4. III. 28 to THE S. B. R. instead of the C. R. exercising both the powers of a Local Comm. and Sp. Comm. III. 28, .. .. .	—	85. 152
1330	Special orders.	SPECIAL ORDERS for conducting cases of the ABOVE description, .. .. .	—	89. 155
1331	AGRICULTURE.	Cs. R. to place themselves in communication with THE SOCIETY; COLS. also, either DIRECTLY, or THROUGH THE Cs. R. .. .. .	—	132. 213
1332	ANNULMENT OF LEASES.	A Farmer's LEASE cannot be ANNULLED for DIS- Farms in general. OBEDIENCE or RESISTANCE of process, without sanction of Govt. .. .. .	R. P. C.	48. 29
1333	Of Town Duties	The above Rule does NOT apply to FARMS of TOWN DUTIES, .. .. .	R. P. C.	82. 39
1334	Report to Bd. C. S. and O.	BUT STATEMENTS of such LEASES ANNULLED must be sent to the Bd. C. S. and O. .. .. .	R. P. C.	82. 39
1335	APPEALS, open one month	See also SALES. MISCELLANEOUS, Special, against acts of Cs. R. or sub- ordinates, open for ONE MONTH, to S. B. R. and Govt. .. .. .	R. P. S. B.	4. 4
1336	Modification.	THE ABOVE applies ONLY to those appeals preferred THROUGH a C. R. and does NOT RESTRICT the general powers of supervision and control vested in the S. B. R. .. .. .	—	166. 276
1337	Preferred to Judges,	Preferred to JUDGES, against orders of Cs. R. their own or in ex- ecution of THOSE of the S. B. R.—to be referred to the G. G. in C. .. .. .	R. P. C.	32. 24
1338	Orders by S. B. R.	REDRES may be granted on special appeal by S. B. R.—Commis- sioner's orders may be CONFIRMED, or a REFERENCE made to Govt. .. .. .	R. P. C.	33. 24
1339	ARREARS OF BUSINESS.	A FORM prescribed for REPORTS. The form was used by the Patna C. R. and adopted by the S. B. R. for a general 23 May, 36. requisition for a return of arrears of business, depending 1st May 1835. The Form is No. 6345, Appendix, .. .. .	C. O.	307. 541
1340	ASSISTANTS.	See also SUBORDINATES. Cs. R. may authorize them to sell Estates GENERAL-ly, for arrears of Revenue; if they be allowed, by the S. B. R. to conduct such duties in the KHAS DEPARTMENT. .. .. .	—	395. 733
1341	ATTACHED ESTATES.	Cs. R. have powers of the Late Bd. Rev., over MANA- gers of Estates superintended by Cols. when attached by order of the CIVIL COURTS, .. .. .	R. P. C.	25. 21
1342	Refund in cases of attachment for non-production of papers.	In cases of attachment for NEGLECT to PRODUCE PAPERS in RE- sumption suits, the S. B. R. recommended that the powers exer- cised by Cs. R., for refunding Collections, after decision, should no longer be entrusted to a SINGLE INDIVIDUAL, but transferred to THE S. B. R.—Govt. OBJECTED to ALTER the system, .. .. .	—	390. 719
1343	BADSHAHEE TENURES.	Cs. R. may REPORT;—and S. B. R. may ADVISE settlement of Badshahee Resumptions with DISRESSED GRANTEES, in cases of distress, .. .. .	R. P. C.	51. 29
1344	BOARD OF CUSTOMS, SALT AND OPIUM.	See also STAMPS, ABKA- REE, CUSTOMS. Aid of Cs. R. Cs. R. to aid the Bd. C. S. and O. in SALT and OPIUM matters... .. .	—	50. 109
1345	BOARD OF REVENUE, (Late.)	Cs. R. how to obtain access to their RECORDS, .. .. .	—	15. 72
1346	C. Orders.	Cs. R. have not power to RESCIND or ALTER their C. Orders without reference to THE S. B. R. .. .. .	—	20. 75

## PRESIDENCY BOARDS OF REVENUE.

	<del>COMMON REVENUE</del>	<del>Substantives.</del>	<del>COMMON REVENUE</del>	No. Page.
1347	<b>BUTWARRAS</b> generally.	Cs. R. have powers of the LATE Bd. Rev. as to DIVISION of ESTATES and ALLOTMENT of JUMMA, under Reg. XIX. 14, &c. ..	R. P. C.	41. 26
1348	<b>Putteedaree Tenures.</b>	Also as to DIVISION of PUTTEEDAREE Tenures, Reg. IX. 11; reports to be submitted periodically to S. B. R. ..	R. P. C.	42. 27
1349	<b>Procedure.</b>	Cs. R. after confirmation of a BUTWARRA may put the parties in POSSESSION; but OPEN to APPEAL during FIFTEEN days. Appeal to be forwarded to S. B. R. ..	R. P. C.	43. 27
1350	<b>No reduction, but by Govt. Alteration of Jumma.</b>	No REDUCTION of fixed Jumma can be made without the sanction of Govt., who may order a NEW ALLOTMENT of Jumma within TEN YEARS on the ground of FRAUD, COLLUSION &c. ..	R. P. C.	43. 27
1351	<b>Indications of fraud to be reported.</b>	Cs. R. are required to bring to notice BALANCES indicating FRAUDULENT TRANSACTIONS of the above nature, ..	R. P. C.	44. 28
1352	<b>CASUALTIES.</b>	On the PENSION LIST to be immediately reported, by the Cs. R., to CIVIL AUDITOR, ..	—	34. 97
1353	<b>CHITTAGONG.</b>	Excepted from the rule requiring Cs. R. to keep ONLY six settlements for report, as TESTS of each Officer's work, sending all others for primary revision to S. B. R. ..	—	327. 603
1354	<b>CIRCUIT.</b>	Dates of DEPARTURE on Circuit and of RETURN; and of departure from the SEVERAL DISTRICTS to be reported to the S. B. R. ..	—	18. 74
1355	<b>CIRCUIT HOUSES.</b>	RE-APPROPRIATION of the old buildings, and provisions for the ERECTION of NEW where desired, ..	—	337. 616
1356	<b>CIRCULAR ORDERS.</b>	Cs. R. are required to send copies of THEIR OWN Circular Orders to the S. B. R.; and not to RESCIND, nor ALTER, any of those of the LATE Bd. Rev. without sanction of the S. B. R. ..	—	20. 75
1357	<b>CIVIL COURTS.</b>	Cs. R. have the powers confided to the LATE Bd. Rev. over Managers of Estates, attached by the Civil Courts, ..	R. P. C.	25. 21
1358	<b>Petitions for Redress.</b>	Rules for disposal of PETITIONS for REDRESS, referred by the Cts. under Cl. I. 2. III. 14, ..	—	62. 124
1359	<b>Delay.</b>	JUDGES to refer to Cs. R. in the FIRST INSTANCE, cases of delay, by the Cols. in RETURNS to references, ..	—	230. 441
1360	<b>COLLECTIONS.</b>	The CONTROL of the Cs. R. considered IMPORTANT by Govt. ..	—	139. 221
1361	<b>COLLECTORS.</b>	Cs. R. have power to REVIEW the proceedings in sale cases, under Cl. II. 37, XI. 22, though NOT moved, to that effect, by Petition of parties deeming themselves aggrieved, ..	—	166. 276
1362	<b>Allotment of business.</b>	Cs. R. are required to attend to the ECONOMY of Cols.' Offices and to the preservation of SYSTEM and METHOD, and allotment of business, ..	—	194. 373
1363	<b>CONFISCATIONS OF ESTATES</b>	for RESISTANCE of process require SANCTION of Govt. ..	R. P. C.	48. 29
1364	<b>Powers of Cs. R. OF GOODS.</b>	Cs. R. have powers of the LATE Bd. Rev. for release, or enforcement, mitigation or remission of Penalties, ..	R. P. C.	84. 40
1365	<b>CONTINGENT CHARGES, AND BILLS.</b>	Cs. R. have powers of the LATE Bd. Rev. as to amount; statements to be furnished to S. B. R. of all ABOVE 100 rupees, ..	R. P. C.	59. 31
1366	<b>Limitation.</b>	The limitation of powers as above 500 RUPEES, ..	—	21. 76
1367	<b>Disbursements.</b>	Cols. may pay expenses incurred by Cs. R. WITHIN THE LIMITS of their authority, ..	—	23. 77
1368	<b>Economy.</b>	Special care enjoined, on all Heads of Offices, to KEEP DOWN the amount, ..	—	58. 117
1369	<b>General Rules.</b>	General Rules restricting the Cs. R.; of 24th Nov. 29, ..	—	59. 119

## DIGEST OF CIRCULAR ORDERS,

<b>COMES, REVENUE</b>		<b>Contingent Charges and Bills—Continued, COMES, REVENUE</b>		No. Page.
1370	<i>Audit.</i>	Cs. R. were required to obtain sanction for items in their bills <b>BEYOND THEIR COMPETENCY</b> , or to send <b>SEPARATE BILLS</b> for audit,	—	80. 146
1371	<i>Cols.' Bills.</i>	Cs. R. have power to sanction charges in Cols.' Bills, which they may <b>NOT</b> incur, in <b>THEIR OWN</b> offices, without superior authority.	—	87. 154
1372	<i>Audit.</i>	Bills are to exhibit <b>ALL</b> charges,		
1373	<i>New Rules.</i>	<b>EXCEPT</b> the 50 rupees regular monthly charge.		
1374	<i>Separation Rev. and Judicial.</i>	Revenue and Judicial to be divided between both Departments,		
1375	<i>Countersignature S. B. R.</i>	And to be <b>COUNTERSIGNED</b> by the S. B. R. in regard to <b>ITEMS</b> requiring their sanction,	—	238. 449
1376	<i>Reports to Govt.</i>	Sudder Board of Revenue to report regularly to Govt.	—	238. 451
1377	<b>CUSTOMS and TOWN DUTIES.</b>	Cols. and Dep. Cols. of Customs placed under <b>CONTROL</b> of Cs. R. (CALCUTTA excepted.)	R. P. C.	79. 38
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1521 Revision of pleadings. Cl. IV. 4, III. 28. Special Rules were passed for the revision of pleadings in cases under Cl. IV. 4, III. 28—in consequence of NEGLECT of such cases, . . . .		— . . . .	278. 501
1522 RULES OF PRACTICE. Revision. Intended REVISION. To have the following objects in connection with the Commissioners of Revenue. . . . .		G. O. 30 Aug. 36.	
1523 General increase of powers of Cs. R. To INCREASE their discretionary authority. Relief from constant REFERENCES to the S. B. R. especially in regard to, . . . .		C. O. 25 Oct. 36.	
1524 Farms. 1. Sanction of FARMS for short periods ;			
1525 Securities. 2. Approval of all SECURITY BONDS and the like ;			
1526 Wards. 3. General Management of WARDS' Estates ;			
1527 Govt. Suits. 4. Conduct of suits and appeals, NOT of first rate importance, entire ;			
1528 Establishments. 5. Entire control of NATIVE OFFICERS of Subordinates, WITHOUT appeal to the S. B. R. ;			
1529 Butwaras and Mutations. 6. Matters relating to BUTWARA and REGISTRY of MUTATIONS, . . . .		..	327. 597
1530 SALES FOR ARREARS OF REVENUE. May be AUTHORIZED by Cs. R.			
1531 Confirmation. With powers of the Late Board Revenue for CONFIRMATION,			
1532 Invalidity. OF ANNULMENT in cases of invalidity ;			
1533 Limitation. NOT CONFIRMING till after thirty days from sale: . . . .		R. P. C. . . . .	18. 18
1534 Appeal. Meanwhile APPEAL was open.			
1535 Report to S. B. R. And if APPEALED the case was to be REFERRED to the S. B. R.			
1536 Conf. stayed. CONFIRMATION was to be withheld. (A sale once confirmed could ONLY be set aside under the Regulations,) . . . .		R. P. C. . . . .	18. 18
1537 Notifications. Powers of Cs. R. Cs. R. to exercise the powers of the late Bd. Rev. in regard to SALE NOTIFICATIONS. (Sec. 30, VII. 99,) without reference to the S. B. R. unless for instructions, . . . .		R. P. C. . . . .	20. 19
1538 Statements. STATEMENTS to be furnished to the S. B. R. . . . .		R. P. C. . . . .	21. 19
1539 Appeal against confirmation. Invalidity. RIGHT of Petition to S. B. R. AGAINST confirmation, was restricted to cases of alleged INVALIDITY.			
1540 Other cases. In all other cases, Cs. R. to exercise their DISCRETION in confirming or annulling, on consideration of the circumstances, . . . .		— . . . .	6. 54
1541 MODIFICATION. Open to any party 15 days. Modification of the R. P. C. XVIII. ANY PARTY may appeal against confirmation if WITHIN 15 days, . . . .			
1542 Possession stayed. Purchaser's possession, MEANWHILE, to be stayed. . . . .		— . . . .	43. 105

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1543	<i>Report to S. B. R.</i>	If appealed, petition to be sent WITHOUT DELAY to S. B. R.		
1544	<i>Possession stayed pending appeal;</i>	And purchaser not to get possession till receipt of FINAL orders.		
1545	<i>Given, not to be disturbed.</i>	After possession once given, confirmation not to be disturbed, but by order of a COURT OF JUSTICE, .. .. .	—	43. 105
1546	<i>FURTHER MODIFICATION Powers of late Bd. Rev.</i>	ALL powers of the late Bd. Rev. conferred on Cs. R.		
1547	<i>Limitation for conf. 15 days.</i>	EXCEPT, that no sale could be confirmed, WITHIN 15 days.		
1548	<i>Appeal 15 days.</i>	Further period of FIFTEEN days, allowed for appeal AGAINST confirmation; .. .. .	—	102. 175
1549	<i>When to begin.</i>	To date from the date of the ORDER of confirmation.		
1550	<i>Appeal of recorded Proprietors.</i>	Proceedings to be STAYED, for giving possession,—if Appellant be a RECORDED Proprietor, and question the VALIDITY of the sale, ..	—	102. 175
1551	<i>Of other parties. If frivolous.</i>	In all other cases, by WHOMSOEVER the appeal PREFERRED, if the objections be FRIVOLOUS;		
1552	<i>Collusive.</i>	In COLLUSION with the defaulter, to withhold possession;—		
1553	<i>Or deceptive. Concealed transfer. Temporary arrangements.</i>	Or founded on an alleged transfer or mortgage NOT MADE KNOWN to the Collector; C. R. to exercise his DISCRETION for the temporary management of the Lands, and for securing the RIGHTS of the PURCHASER pending appeal.		
1554	<i>If with purchaser. Security.</i>	If PURCHASER be placed in POSSESSION, adequate SECURITY to be taken for an accurate account of Collections, if the sale be CANCELLED, .. .. .	—	102. 175
1555	<i>Confirmation stayed 30 days.</i>	Cs. R. restricted, in confirming sales, to THIRTY days, ..	—	123. 196
1556	<i>Statements.</i>	Cs. R. required to furnish STATEMENTS of sales cancelled and confirmed, QUARTERLY, .. .. .	—	153. 248
1557	<i>Limitations Appeal S. B. R.</i>	Sale appeals will only be admitted by S. B. R. on SPECIAL GROUNDS, when not preferred to Cs. R. WITHIN fifteen days from day of confirmation; those special grounds are declared to be		
1558	<i>Prevention.</i>	UNAVOIDABLE PREVENTION.		
1559	<i>Non-transmission.</i>	OR NON-TRANSMISSION of Petition, after presentation, ..	—	196. 379
1560	<i>Forbearance.</i>	Cs. R. are enjoined to shew the utmost FORBEARANCE, towards defaulters, whose Lands are brought to sale, .. .. .	—	205. 398
1561	<i>Revision of Rules; capricious reversals.</i>	REVISION OF SALE PRACTICE. At a subsequent revision of the practice in regard to sales the POWERS of Cs. R. remained UNALTERED, but in the exercise of their DISCRETION, they were cautioned against CAPRICIOUS REVERSALS, .. .. .	—	233. 445
1562	<i>S. B. R. to determine validity.</i>	Govt. having resolved that the Jurisdiction of determining whether any of the conditions necessary to the VALIDITY of a sale have or have not been wanting, shall rest WITH THE S. B. R. ..		
1563	<i>All appeals to be reported.</i>	The Board require that ALL appeals in Sale cases shall be reported to them, .. .. .	—	269. 495
1564	<i>Unreported Sales.</i>	Cs. R. are required to call upon Cols. for EXPLANATION of all cases in which Cols. may FAIL to REPORT a sale, for THIRTY days, ..	—	293. 523
1565	SALES IN EXECUTION OF DECREES. To be authorized by Cs. R. who will receive, from the Courts, COPIES and TRANSLATIONS of all decrees to be so enforced, .. .. .		R. P. C.	19. 19

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1566 SALES IN EXECUTION OF SUMMARY DECREES of Cols. for arrears of Rent. Cs. R. have no power under Act VIII. 35 to INTERFERE with Cols'. sales under Reg. VIII. 31. . . . .		—	333. 611
1567 SECURITIES. Under orders of the Court of Drs. the Cs. R. are required to prepare, annually, a statement on REVISION of all SECURITIES, . . . . .		—	117. 193
1568 Cols'. reports not required. Cs. R. need not send up the REPORTS of Cols. they are themselves responsible for the REVISION, and only required to report that it HAS BEEN MADE, . . . . .		—	168. 277
1569 Extension of powers. The EXTENSION of the POWERS of the Cs. R. in regard to SACRIFICIES was one of the objects contemplated by the REVISION of the Rules of Practice, . . . . .		—	327. 597
1570 SETTLEMENTS. To be made under REVISION of the Cs. R., S. B. R. and Goyt. . . . .		R. P. C.	2. 13
1571 Approval. If C. R. APPROVE he shall send the settlement to the S. B. R. WITHOUT any order, . . . . .		R. P. C.	3. 14
1572 Interference. But he may call for information, or interpose, if he DIFFERS; his order however will have effect ONLY from the next ensuing season of cultivation, or month of Jeyt, . . . . .		R. P. C.	3. 14
1573 Col.'s settlement stands for the year. Col.'s settlement shall STAND for the CURRENT year. . . . .			
1574 Exceptions; Fraud, EXCEPTIONS. Cases of manifest FRAUD, . . . . .			
1575 Or exclusion of malik. Or when a PROPRIETOR applies for preference over a stranger FARMER, . . . . .		R. P. C.	3. 14
1576 Test Settlements. All Cs. R. (Cutlack and Chittagong excepted) were ordered to keep only six settlements from EACH officer as TESTS of the manner in which the work is performed, and to send the rest to the S. B. R. for PRIMARY revision. . . . .		—	327. 598
1577 Petty Maafee cases. Settling officers are required to furnish WITHIN FIFTEEN DAYS to Cs. R. cases of decision AGAINST assessment under REG. IX. 25; and Cs. R. to record their determination, in regard to such decisions, with the SETTLEMENT PROCEEDINGS, . . . . .		—	386. 712
1578 Of Resumptions. Cs. R. are required to take steps on receipt of notice of a Resumption Officer's decree in favor of Govt. to ensure the assessment after SIX MONTHS, . . . . .		—	411. 757
1579 Synopsis. SYNOPSIS to shew the revision which cases undergo, in the office of the S. B. R.,—as a GUIDE to SETTLEMENT OFFICERS and others reviewing their settlements, . . . . .		Appx.	1. 761
1580 SPECIAL COMM. III. 28. Are required to APPLY for aid of Dy. Cols. IX. 33, Aid of Dy. through the LOCAL Cs. R. . . . .			
1581 Execution of orders. Who will report EXECUTION of orders. . . . .			
1582 Delay. Or any DELAY or IMPEDIMENT, . . . . .		—	345. 645
1583 Disbursements under decrees. The powers of Cs. R. to sanction disbursements under decrees of the ordinary Courts of Justice, were EXTENDED to those of the Sp. COMM. III. 28, . . . . .		—	405. 748
1584 SPECIAL DEPUTY COLS. Cs. R. may require to know the GROUNDS of their decisions AGAINST assessment. . . . .			
1585 Not revision of decrees. But are NOT competent to ORDER a REVISION of their decrees, . . . . .		—	391. 731

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## Special Deputy Cols.—Continued.

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1586	<i>Review of proceedings. Postponement.</i>	Proceedings of the Resumption Officers, in cases decided AGAINST assessment are to be reviewed without loss of time; as the delay of an INTERMEDIATE REFERENCE will not entitle the Govt. to AN EXTENSION of the time: (viz. one year,) prescribed for appeal; which it is in the option of the Sp. Comm. III. 28, to grant or otherwise,	—	391. 731
1587	<i>Control by Cs. R.</i>	With the above exceptions Sp. Dy. Cols. are as COMPLETELY under the CONTROL of the Cs. R. as any OTHER Cols. or Depy. Cols. . .	—	391. 731
1588	<i>Addl. Peons.</i>	TULUBANA NOT being leviable, for the service of PROCESS under the RESUMPTION LAWS, Cs. R. are authorized to sanction the employment of additional PEONS, as necessary, on FIXED salaries, to be charged monthly in CONTINGENT Bills, . . .	—	397. 735
1589	<i>STAMPS. Cs. R. have the powers of the LATE Bd. Rev. in regard to the appointment of venders, distributors or Sudder Daroghas with FULL authority for the imposition of FINES, &amp;c. fines.</i>	.. .. .	R. P. C.	76. 37
1590	<i>Remission of penalties.</i>	Cs. R. have power to REMIT PENALTIES in cases of INADVERTENCE, or cause stamps to be affixed, or replace paper defaced or destroyed, . . .	R. P. C.	77. 37
1591	<i>Forgery, &amp;c.</i>	Cs. R. are to use every possible exertion to bring to justice FORGERS, and UTTERS of forged notes, and venders and distributors guilty of EXACTION, . . .	R. P. C.	78. 38
1592	<i>STATEMENTS. Cols. to Cs. R.</i>	Revision of those furnished to Cs. R. by Cols. . .	—	315. 559
1593	<i>Cs. R. to S. B. R.</i>	Revision of those furnished by Cs. R. to the S. B. R. . .	—	3 3 565
1594	<i>SUBORDINATES.</i>	Reports required of official character, conduct and qualifications, Cs. R. declared RESPONSIBLE for NOT reporting official DEMERIT, . . .	—	202. 390
1595	<i>Unc Assistants,</i>	Provided with UNCOVENANTED ASSISTANTS; their DUTIES, &c. . .	—	327. 593
1596	<i>Official reports.</i>	In the rules for establishing a NEW SYSTEM, for acquiring information of official qualifications, and discontinuing the MINUTE reports required under Lord Wm. Bentinck's Plan, RESPONSIBILITY is still maintained for reporting DISQUALIFICATIONS of Subordinates, . . .	—	341. 623
1597	<i>SUDDER AMEENS.</i>	Their employment in REV. MATTERS as Tuhseeldars, &c. PROHIBITED, . . .	—	207. 400
1598	<i>SUDDER BOARD OF REVENUE.</i>	Cs. R. to forward to S. B. R. all appeals Appeals 1 month. preferred WITHIN a MONTH from the act or order complained against, . . .	R. P. S. B.	4. 4
1599	<i>Explanation.</i>	The above limitation applies only to special appeals THROUGH THE Cs. R. and does not restrict the GENERAL POWERS of the BOARD, . . .	—	166. 276
1600	<i>Interference,</i>	The S. B. R. are to INTERFERE only in special cases, when the orders of Cs. R. are declared ordinarily CONCLUSIVE, . . .	R. P. S. B.	5. 4
1601	<i>Reversals of orders Cs. R.</i>	Orders of a C. R. can only be reversed by two members, . . .	R. P. S. B.	6. 4
1602	<i>Difference from Cs. R.</i>	A single member, unless specially authorized by Govt. cannot pass any definite order should he DIFFER from a C. R. . .	R. P. S. B.	7. 4
1603	<i>Concurrence with C. R.</i>	A single member may decide finally WITH a C. R. against a subordinate; but may not against a C. R. with a subordinate, . . .	R. P. S. B.	8. 4
1604	<i>C. R. may appeal to Govt.</i>	A. C. R. may request the reference of a case, decided against his opinion, to Government, . . .	R. P. S. B.	9. 4
1605	<i>Towjees, &amp;c.</i>	Cs. R. to furnish S. B. R. with Towjees Accounts, Statements and Reports as required, . . .	R. P. S. B.	11. 5
1606	<i>Drafts of Regulations.</i>	Drafts of Regulations prepared by Cs. R. to be submitted to Govt. whether the Board approve them or NOT, . . .	R. P. S. B.	17. 7
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1609	<i>Petitions against Cs. R.</i>	Judges petitioned against the acts of Cs. R.—their own or under orders of S. B. R.—to refer to Government under Sec. 46, XIV. 93,	R. P. C.	32. 24
1610	<i>Resistance of process.</i>	Orders of Cs. R. final, except in certain cases of special grounds of appeal, in regard to resistance of process and its consequences,	R. P. C.	46. 28
1611	<i>Life Pensions.</i>	Claims to Life Pensions, above 50 Rs. Lower, and 100 Rs. C. and C. Provinces to be referred to the S. B. R.	R. P. C.	54. 30
1612	SUDDER DEWANEE ADAWLUT.	Appeals require the sanction of the S. B. R.	R. P. C.	30. 23
1613	<i>Govt. Suits.</i>	Details of all suits and appeals to be conducted by the Local Authorities supervised by S. B. R.	—	46. 107
1614	<i>Preparation and revision of pleadings.</i>	PLEADINGS in appeals to be prepared by Cols.;— Supervised by Cs. R. and submitted to S. B. R.;— To be filed under their orders, (after approval or alteration) by Govt. Vakeel,	—	65. 129
1615	<i>Copies of decrees.</i>	Copies of all decrees appealed against to be sent to Cs. R. and S. B. R.	—	244. 459
1616	<i>Cs. R. Judges of appeal.</i>	N. B. Provisions for cases when Cs. R. are Judges of appeal. See ADDITIONAL POWERS.		
1617	SUDDER MALGOOZARS.	Cs. R. may recommend the provision for them in cases provided for by Cl. II. and III. 5, VII. 22,	R. P. C.	7. 14
1618	SUMMARY SUITS.	Act VIII. confers no authority on the Cs. R. to interfere with sales by Cols. to enforce Summary decrees, nor with their judicial powers under Reg. VIII. 31; the appeal being by REGULAR suit in the Courts,	—	333. 611
1619	<i>Illegal ejectment disposable by Cols. and appealable to Cs. R.</i>	Cases of illegal ejectment by a Zemindar, without process under Reg. VII. 99, are referrible to Cols. under Reg. VIII. 31.—And their decisions in such cases are appealable to Cs. R.—Statements and returns connected with those cases are to be kept SEPARATE from ordinary Reg. VIII. 31 suits,	—	414. 759
1620	SUPERINTENDENT AND REMEMBRANCER OF LEGAL AFFAIRS.	Cs. R. To be consulted. are to consult the Supt. if they desire to DEFEND a suit preferred,	R. P. C.	28. 22
1621	<i>Difference and concurrence.</i>	If he concur to act accordingly; if he DIFFER to refer to S. B. R.	R. P. C.	29. 23
1622	<i>Abolition of the office.</i>	Arrangements on abolition of the office,	—	42. 103
1623	TOLLS.	Cs. R. to control Cols. Supervisors and other Officers, appointed under Control of Offrs. Regs. XVIII. 06, VII. 10, and VIII. 24, furnishing statements and Statements. Accounts to the S. B. R. and Govt.	R. P. C.	74. 36
1624	<i>Complaints agt. Cols. &amp;c.</i>	To act on Petitions referred by Judges against Cols. Supervisors and others as prescribed by Sec. 14, VIII. 24,	R. P. C.	75. 36
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1626	TUCCAVEE.	Cs. R. may authorize Tuccavee as far as 5 per cent. on the Jumma, But the practice is to be DISCOURAGED. Sanction of S. B. R. also required in all cases,	R. P. C.	60. 32
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1627	UNANSWERED REFERENCES.	Quarterly returns prescribed,	—	22. 76
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1629	<i>Modification.</i>	The spirit of the above orders is maintained although regular periodical statements are no longer required, .. ..	—	313 . 568	
1630	UNCOVENANTED ASSISTANTS.	Arrangements on their appointment, ..	—	327 . 592	
1631	<i>Not to sign letters.</i>	S. B. R. propose that they sign letters; but Govt. do not agree, .. ..	Note.	327 . 603	
1632	WARDS.	With certain special reservations of powers to be exercised by S. B. R. the Cs. R. have the entire jurisdiction of the Ct. of Wards or Late Bd. Rev.			
1633	<i>Managers and guardians.</i>	They may confirm Cols. nominations of managers on guardians ;			
1634	<i>Establishments.</i>	And Establishments ;—			
1635	<i>Maintenance.</i>	Determine allowance to the Proprietor and his family.			
1636	<i>Surplus Collections.</i>	Direct appropriation of surplus collections or profits.			
1637	<i>Testamentary guardians.</i>	Confirm testamentary appointments of guardians.			
1638	<i>Compensation.</i>	Grant compensation where there are no gratuitous offers.			
1639	<i>Adoptions.</i>	Confirm adoptions by disqualified Landholders.			
1640	<i>Complaints against Cols.</i>	Take cognizance of complaints against Cols. under Cl. II. 32, X. 93.			
1641	<i>And managers &amp; guardians.</i>	And direct and pass judgment on inquiries into charges against managers and guardians, .. ..	R. P. C.	23 . 20	
1642	<i>Accounts.</i>	Cs. R. may also require accounts of different Zillahs to be rendered in one.			
1643	<i>Audit.</i>	Examine and audit accounts of Khans and Wards' Estates, furnishing any statements required by the Civil Courts, .. ..	R. P. C.	24 . 21	
1644	<i>Surplus purchase of land.</i>	Dispose of surplus receipts by purchase of landed property.			
	<i>Loans on mortgage, &amp;c.</i>	Loans on Mortgage or Govt. Securities.			
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1645	<i>Annual statements.</i>	Cs. R. will furnish an annual statement of Wards' Estates, ..	R. P. C.	26 . 22	
1646	<i>Revenue management.</i>	No change can be made in the REVENUE MANAGEMENT of Wards' Estates without sanction of S. B. R. .. ..	R. P. C.	45 . 28	
1647	<i>Audit of accounts.</i>	Cs. R. to audit all accounts of Wards' Estates formerly sent for the purpose to the Late Bd. of Revenue, .. ..	R. P. C.	57 . 31	
1648	<i>Non-interference in case of arrears.</i>	Cs. R. are required, previously to recommending Wards' Management, to assure themselves that no arrears is due to Government, ..		265 . 490	
1649	<i>Extension of powers.</i>	Extension of powers of the Cs. R. in regard to Wards' Estates contemplated at the revision of the Rules of Practice, .. ..		327 . 598	
1650	<i>Education of Wards.</i>	The duties of a C. R. in regard to education of Wards are as follow :			
	<i>Summons to Sudder station.</i>	On arrival at a station to summon all the Wards in the district (but not of the district from other Zillahs) whether receiving education at their own homes, or at seminaries within the district : ..		407 . 749	
1651	<i>Examination.</i>	When he will			
	<i>Conduct.</i>	Inquire into their conduct,			
	<i>Studies.</i>	Examine them in their studies, and			
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- 1652 WITNESSES. Cs. R. have the power of summons, examination and administration of OATHS, .. .. . R. P. C. 46. 28

## COMMITTEE FOR REVISION OF STATEMENTS.

- 1653 CONSTITUTED. Originally appointed by orders of Govt. of the 10th May 1836, first met on the 17th and 19th May 1836.

17th and 19th  
May, 36.

## PRESENT.

C. W. Smith, Esq. President.  
H. M. Pigou, Esq. }  
J. A. Dorin, Esq. } Members.  
F. J. Halliday, Esq. }  
T. C. Scott, Esq. }

G. O.  
12 July, 36.  
C. O.  
27 July, 36.

- 1654 Entire revision. When the whole of the Forms of periodical Accounts, Statements and Returns were investigated, .. .. . 313. 553
- 1655 Reference to Proceedings. The result of their deliberations will be found in a classified arrangement under the heads "ACCOUNTS" and "STATEMENTS AND PERIODICAL RETURNS." Divisions II. under those heads, .. 313. 553
- 1656 Proceedings 18th and 22nd Aug. 36. Further proceedings were held on the 18th and 22nd August 1836, and the resolutions with the Govt. orders upon them were circulated by the S. B. R. .. .. . 328. 604
- 1657 STANDING COMMITTEE For revision, amendment, and especially consideration of new Forms. Uniformity. The Committee are under orders on their FIRST Report, constituted a Standing Committee for the purpose of revising and amending Forms and Statements from time to time as occasion may arise; and in particular to consider all new statements which may be suggested hereafter by any of the Revenue Authorities: with a view to the preservation of system and uniformity, and the prevention of INORDINATE DEMANDS for Forms such as have, heretofore, been incautiously allowed to prevail, .. .. . 313. 573
- Unnecessary calls.
- 1658 S. B. R. restricted to Forms to be once rendered. The S. B. R. were requested not to direct the submission of any periodical return, nor ALTER any statement approved or revised by the Committee without reference to GOVERNMENT. EXCEPTION;—Statements to be only once rendered, .. .. . 313. 573

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## Of Estates.

- 1659 For disobedience or resistance. No decree, or order of confiscation, for Disobedience or Resistance of Process, shall be final, R. P. C. XLVIII.
- 1660 Sanction of Govt. before enforcement. or carried into effect, without confirmation of Government, .. .. . 29
- Of Goods.
- 1661 Power of Cs R. those of Bd. Rev. or Bd. C. S. and O. It was ordered that detention of Goods, liable to confiscation, should be reported by Cols. of Customs and Town Duties, to the Cs. R. who would (with the powers of the Late Bd. Rev. or Bd. C. S. and O. under Sect. 33, IX. and Sect. 34, X. 10, and Sect. 5, IX. 26), Release, or Enforce, mitigate, or remit the penalties, .. .. . 40

## CONSTRUCTIONS OF REGULATIONS.

- 1662 Require two Voices S. B. R. Questions involving constructions of the Regulations, must be considered in the S. B. R. collectively, or by at least two members, R. P. S. B. xv. .. 6
- 1663 Reference to Index. Special constructions are noted in the Index with references to those parts of the Digest, in which the grounds of decision will be found more particularly explained.

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<b>CONTENTS.</b>	<b>CONTENTS.</b>	<b>CONT. BILLS, &amp;c.</b>	<b>No. Page.</b>
1664 <i>Powers of Cs. R. Orders final.</i>	Commissioners of Revenue have the powers of the Late Bd. of Rev. and their orders are FINAL,	R. P. C. XLVI.	
1665 <i>Special exception.</i>	Unless the S. B. R. on SPECIAL grounds admit an appeal, ..	..	28
1666 <i>Reports of fines and imprisonment.</i>	But fines above 500 rupees must be reported to S. B. R. for the sanction of Govt.; and cases of imprisonment, for fines, extending to more than three months, are to be specially included in the Quarterly Statements of Defaulters in confinement.	R. P. C. XLVII.	28
1667 <i>Detention of Rev. at a sale, not a contempt.</i>	The question having been referred by the C. R. Bauleah, it was determined by Govt. that the DETENTION of a BALANCE of REVENUE to the VERY LAST MOMENT before a lot would have been knocked down is NOT a contempt under Cl. I. 37, XI. 22,	G. O. 4 Dec. 32. C. O. 2 Jan. 33.	166. 276

**CONTINGENT BILLS AND CHARGES.**

1668 <i>See Establishments.</i>	For the special purpose of MEASUREMENT, BUTWARRA ATTACHMENT, &c. will be found under the head "ESTABLISHMENTS" and its subdivisions.		
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**DIVISION I.—GENERAL.**

1669 <i>Powers of Cs. R. S. B. R.</i>	The S. B. R. and Cs. R. have power to sanction contingent charges to the extent of the authority exercised by the Late Bd. Rev. or 500 rupees, .. Cs. R. submitting Quarterly Reports to the S. B. R. ..	R. P. C. LVIII.	31 32
	<b>Rules.</b>		
RULES 1819.	Circulated at the instance of the Civil Auditor, in 1819, for drawing up Contingent Bills.	C. O. 13 April, 19.	
1670 <i>Sanction of Govt. or Bd. Rev.</i>	I. No disbursement without sanction of Govt. or Bd. Rev. [Modified. See Nos. 1669, and 1691, et seq.] Nor any charge to be inserted in a bill, without such sanction.		
1671 <i>Exceptions.</i>	The foregoing not applicable to charges authorized by Regulation, nor those sanctioned generally; only to incidental and unusual charges, ..		45. 30
1672 <i>Authority and date.</i>	II. Authority for, and date of the charge, to be specified in the Bill, ..		" " "
1673 <i>Details, receipts, and vouchers.</i>	III. Detailed particulars to accompany the Bills for AUDIT although a specific sum be sanctioned; also receipts and all vouchers, ..		" " "
1674 <i>Dates of issue.</i>	IV. Bills to contain the dates of issue of every sum, ..		" " "
1675 <i>Order by Regn.</i>	V. If sanctioned by Regulation, the Regulation to be cited, ..		" " "
1676 <i>Informers' receipts.</i>	VI. In cases of payment to informers, names of the parties fined to be inserted in the Bills. Receipts of the former also to be sent as in Rule III. ..		" " "
1677 <i>Rates and periods.</i>	VII. Inserting an aggregate sum for a work, to specify 1. RATE per month or day, as the case may be. 2. PERIOD occupied on the work or duty, ..		" " "
1678 <i>Tempy. Estabts. probable period.</i>	VIII. Applications for temporary Establishments, to state the probable period, ..		" " "
1679 <i>Extension.</i>	If not accomplished within the period. Further period to be specified; and no charge to be entered till after fresh sanction. ..		" " "
	<b>Heavy Expenditure.</b>		
1680 <i>Enormous increase of expense.</i>	Attention was drawn to the important subject of contingent disbursements, and a comparative statement was circulated, shewing	G. O. 8 Dec. 29.	

## DIGEST OF CIRCULAR ORDERS.

CONT. BILLS, &amp;c.

Ready Expenditure—Continued.

CONT. BILLS, &amp;c. No. Page.

1823 44 & 1827-8.  
contrasted.

Contingencies 1823-4	1827-8
General Department, including Political,	9,67,949
Judicial Department,	10,62,988
Revenue Department,	6,32,743
Salt and Opium,	3,06,987
Marine,	3,87,195
	33,57,832
	44,57,947
	Increase 12,00,115

that the several items though separately of inconsiderable amount, create, in the aggregate, a VERY HEAVY and increasing expenditure—the difference in the Total of the years 1823-24 and 1827-28, being no less than TWELVE LAKHS OF RUPEES, a sum so

C. O.  
29 Dec. 29.Excess twelve  
Lakhs of Rupees.

enormous, as to deserve serious consideration.

Vigilant  
control  
enjoined over  
every item.

Every officer therefore at the HEAD of a PUBLIC ESTABLISHMENT will exercise the MOST VIGILANT CHECK and CONTROL over the contingent charges of his office, and over Each item however TRIVIAL it may appear, .. .. .

58. 117

## Audit.

1681 Amount  
audited to be  
specified.

It is desired that Cs. R. will invariably express the AMOUNT which they pass or authorize.

G. O.  
27 April, 30.1682 With date and  
Department.

Also that whenever they sanction disbursements they will specify the DATE and DEPARTMENT, .. .. .

C. O.  
7 May, 30.  
70. 1341683 Civil Audit  
objects to  
Quarterly  
Statements  
to S. B. R.  
Reasons.

Objections were made by the Civil Auditor to furnish the S. B. R. with a quarterly statement of contingent charges on these grounds—  
1. Increase of labor in the Audit office.  
2. DELAY in the transmission of Cols'. Accounts.  
3. No diminution of trouble to the S. B. R.  
4. Few charges require the sanction of the S. B. R. : they are disposed of by the Cs. R.  
5. Authority to pass nine-tenths of the charges exists in the Audit office,  
6. They used to be upwards of a year in arrears, and are now passed regularly, .. .. .

C. O.  
10 Aug. 30.

80. 147

## New Currency.

1684 NEW  
CURRENCY.

All Bills to be adapted to the NEW currency ; any necessary conversion from Sicca rupees to Company's being made at 106 10 8 per hundred Siccas, .. .. .

—  
297. 529

## DIVISION II.—SUDDER BOARD OF REVENUE.

1685 POWER OF  
S. B. R.  
500 Rupees.

Empowered to sanction contingent Bills as far as 500 rupees furnishing Quarterly Statements to Govt. .. .. .

R. P. C.  
LIX. . 32

1686

Are not placed under the same restrictions as Cs. R. .. .. .

—  
59. 118

## DIVISION III.—COMMISSIONERS OF REVENUE.

1687 Powers of  
Cs. R.

Cs. R. may sanction charges to the extent to which the late Bd. Rev. were competent to authorize them, .. .. .

R. P. C.  
LVIII. .. 31

1688 Up to 500 Rs.

The above limitation is explained to be 500 rupees. Quarterly returns were to be made to the S. B. R. of items beyond 100 rupees, .. .. .

—  
21. 761689 Credit on  
Collectors.

Cols. are directed to pay the Bills of Cs. R. without reference, if the amount be WITHIN the prescribed limitation of a Commissioner's authority, .. .. .

G. O.  
29 May, 29.  
C. O.  
5 June, 29.

## Rules of the 24th Nov. 1829.

1690 RULES FOR Cs.  
R. not Cols.

Circulated by the CIVIL AUDITOR applicable to the Bills of Cs. R. but not to those of Collectors (See No. 1724).

G. O.  
24 Nov. 29.

## PRESIDENCY BOARDS OF REVENUE.

CONT. BILLS, &amp;c. DIVN. III. COMMISSIONERS OF REVENUE.—Cont. CONT. BILLS, &amp;c. No. Page.

1691	<i>Fixed allowance, 50 Rs. p. Men. Specification of items included.</i>	<b>FIXED ALLOWANCE FOR CONTINGENCIES.</b> The allowance of 50 rupees per mensem will include, Country Stationary and all other articles for the current business of the office, viz. Country Paper, Pens or reeds, Wax candles, Tape, Silk, Thread, Gum, Vinegar, Oil, wax-cloth, coarse cloth, and Khurwah, and generally all articles and implements used by Dufferies and Bookbinders, not supplied from the Stationery Office.	..	..	59. 118
1692	<i>General contingencies.</i>	For GENERAL Contingent charges of their offices the Cs. R. are thus restricted: viz.	..	..	59. 118
1693	<i>Personal allowances. Extra Officers and Menials. Sanction of S. B. R. or Govt.</i>	Personal allowances, Extra writers, Mohurrirs, Dufferies, Bhistees, Khulasees, and Peons,	} Cannot be passed without SANCTION of GOVT. or S. B. R.		
1694	<i>Section-Writing disallowed.</i>	Section-writing—WHOLLY disallowed.	..	..	59. 119
1695	<i>Travelling charges. Establishment.</i>	Travelling charges of the officers of the establishment,	} May be passed on authority of THE C. R. when in conformity to orders of the 29th May, 1829, (See also No. 2318 for inferior servants.)		
1696	<i>Carriage of Records, Tents, &amp;c.</i>	Carriage by land or water of Public records, office tents, furniture, &c.	} On authority of THE C. R.		
1697	<i>Feed of cattle.</i>	Feed of dromedaries, camels, elephants and other Public cattle,	} When the Cattle are placed at the disposal of the officer, and the RATES ARE USUAL,		
1698	<i>Sheds and out-offices.</i>	Construction of sheds and other temporary out-offices,	} Only on PREVIOUS authority,		
1699	<i>Repair of Buildings, Furniture, &amp;c.</i>	Repair of Public Buildings and of office Tents, and Treasure Tumbrils, and Furniture,	} Only on PREVIOUS authority,		
1700	<i>Rents of officers.</i>	Rents of Kutcheries and other Public offices,	} Only on express authority of GOVT. for the hire of them,		
1701	<i>Office Furniture, Badges for peons.</i>	Purchase of office Furniture and Badges for peons,	} On authority of S. B. R. or GOVT. according to the amount,		
1702	<i>Bills, Quarterly.</i>	Bills are to be furnished Quarterly with the counter-signature of the S. B. R.	..	..	59. 120
1703	<i>Countersignature of S. B. R. Explanation with S. B. R.</i>	The S. B. R. to whom, (as above) the Bills were submitted for counter-signature, considered that responsibility attached to them on account of the WHOLE of the items countersigned; it was therefore suggested by the Civil Auditor and resolved,	} C. O. 10 Aug. 30.		
1704	<i>Previous sanction. Items beyond competency C. R.</i>	That SANCTION be obtained for items BEYOND the competency of a C. R.	..	..	80. 146
1705	<i>Or separate Bills to S. B. R.</i>	Or that such items be reported in a SEPARATE Bill, for the counter-signature of the S. B. R. (Altered, see No. 1711.)	..	..	80. 146
1706	<i>Other Audits, direct.</i>	All others being transmitted at once to the Audit office,	..	..	80. 146
<b>Modification and amplification of the Rules.</b>					
1707	<i>Revised orders.</i>	The S. B. R. circulate copies of letters from GOVT. to the Civil Auditor and orders of the GOVT. to the S. B. R.	} G. O. 10 Nov. 34.		
1708	<i>Form of a Report to Govt.</i>	With a Form of a Quarterly Report to be furnished by them to GOVT. as required by R. P. C. LIX.	..	..	C. O. 20 Jan. 35, 238. 450

## DIGEST OF CIRCULAR ORDERS,

<b>CONT. BILLS, &amp;c.</b>	<b>DIVN. III. COMMISSIONERS OF REVENUE.—Cont.</b>	<b>CONT. BILLS, &amp;c. No. Page.</b>
1709 <i>Separation Rev. and Judicial charges.</i>	Care to be taken to <b>SEPARATE</b> Judicial from Revenue charges especially "charges for the conveyance of records and travelling allowances to the Amlah which ought to be equally divided between the two," .. .. .	G. O. 10 Nov. 24 C. O. 20 Jan. 35. 238. 450
1710 <i>Monthly Bills to S. B. R.</i>	Contingent Bills to be furnished monthly for the approval of S. B. R.	
1711 <i>Under orders 24 Nov. 29. Including every item.</i>	Attention directed to the orders of 24th Nov. 1829. Monthly Contingent Bills to contain not only items requiring sanction of S. B. R. but those which the C. R. is of himself competent to allow, .. .. .	.. 238. 450
1712 <i>Except fixed allowance.</i>	Future Bills to exhibit the whole of the expenses "exclusive of the 50 rupees per mensem fixed charge;"	
1713 <i>S. B. R. to countersign items requiring it.</i>	And to be sent to the Bd. for counter-signature in regard to items requiring their sanction. .. .. .	.. 238. 450
1714 <i>Classification per Form.</i>	Government require classification (in a Form prescribed, See No. 6329, in the Appendix) and uniformity,	
1715 <i>For comparison.</i>	For the convenience of check and <b>COMPARISON</b> of one division with another, .. .. .	.. 238. 451
1716 <i>Mookuddumee allowances, Delhi excluded.</i>	Mookuddumee allowances of <b>DELHI</b> to be in future excluded from the register of Miscellaneous Contingencies. .. .. .	.. 238. 451

## DIVISION IV.—OF COLLECTORS.

## Inquiries, Reg. II. 19.

1717 <i>Charges Reg. II. 19 to be debited at once to Govt. recoverable, but are to be debited at once to Government.</i>	Charges incurred for prosecuting inquiries under <b>REG. II. 19</b> are to be debited not to be carried to the account of inefficient balances, not being 13 June, 28, .. .. .	C. O. 13 June, 28. 95. 72
Audit.		
1718 <i>Cs. R. not S. B. R. to countersign.</i>	The counter-signature of the Cs. R. <b>NOT</b> of the S. B. R. as erroneously supposed, is required for the bills of Collectors.	C. O. 10 Aug. 30.
1719 <i>Cause of a mistake.</i>	The C. R. counter-signed certain Juggurnath Bills, and items beyond the competency of the C. R. were suspended for audit. To obtain the requisite sanction for those items, not for counter-signature the bills were sent to the S. B. R. .. .. .	.. 80. 147

## Public Buildings.

1720 <i>Contingent charges, repairs of buildings above 500 Rs. ducted by Cols.</i>	The superintendence of repairs involving a heavier expense than 500 rupees which the Ct. of Drs. discovered were frequently entered in Contingent Bills to a considerable amount, is not to be conducted by Cols.	C. O. 21 Sept. 30. Ct. of Drs. 31 Mar. 30.
1721 <i>By Exec. Officers.</i>	But by the regular <b>EXECUTIVE OFFICERS.</b> .. .. .	.. 861. 54
1722 <i>Exception.</i>	EXCEPTIONS when obedience to the above order is impracticable; THEN the previous sanction of Govt. must be obtained for the outlay, unless previous reference would be detrimental;	
1723 <i>Exec. Officers to certify the work.</i>	And in those cases the Executive Officers must <b>CERTIFY</b> the proper execution of the work. .. .. .	.. 86. 154
1724 <i>Limitation as to items Cs. R.</i>	The limitations as to sanction of particular items, of the 24th Nov. 1829, apply only to the bills of the Cs. R.	G. O. 15 Sept. 30.
1725 <i>Does not apply to Col.'s Bills.</i>	The authority of the Cs. R. under the R. P. C. LVIII. remains the same, in regard to those of Cols. and they may sanction charges in a Col.'s Office, which they may <b>NOT</b> incur in their own, without superior authority, .. .. .	C. O. 1 Oct. 30. 87. 154

## PRESIDENCY BOARDS OF REVENUE.

<b>COPIES.</b>	<b>COPIES.</b> <b>Of Decrees.</b>	<b>CORRESPONDENCE.</b>	<b>No. Page.</b>
1726 <i>Of Decrees, Sale</i>	If decrees are to be enforced by a SALE OF LANDS copies and English translations are to be furnished by the Civil Courts to the .. .. .	R. P. C. xix.	
1727 <i>Malgoosaree or Lakhiraj Land.</i>	If the decrees relate to MALGOOSAREE or LAKHIRAJ Lands, copies are also to be sent; under Sect. 9, IV. 93, to C. R. instead of the late Bd. Rev. .. .. .	C. O. .. .. .	19
1728 <i>Stamps to be furnished,</i>	Great inconvenience having been experienced from neglect to furnish stamps for copies of decrees to the Govt. Vakeels, an order of the late Bd. Rev. (21 July, 18,) was re-circulated directing the Cols. to supply the paper .. .. .	C. O. 24 April, 32.	19
1729 <i>Immediately.</i>	IMMEDIATELY on the receipt of information; .. .. .		
1730 <i>On receipt of information from Vakeels.</i>	Which the VAKEELS of Govt. are required to furnish without loss of time, on the decision of a suit, .. .. .		137. 218
1731 <i>To be sent, of decrees to be appealed against.</i>	In cases open to APPEAL to the S. D. A. the S. B. R. order that COPIES of decrees and all other papers necessary to a judgment whether an appeal shall be preferred or not, shall accompany all PLEADINGS sent to them under C. O. 16th March, 1830. .. .. .	C. O. 21 May, 33.	179. 288
1732 <i>Repeated.</i>	The above orders were REPEATED. .. .. .	C. O. 10 Mar. 35.	244. 459
1733 <i>Final of resumption with settlement proceedings.</i>	FINAL decrees of resumption are to be put up with all SETTLEMENTS, when lands have been declared liable to assessment under Regs. II. 19, and III. 28, .. .. .	C. O. 29 Oct. 33.	188. 307
1734 <i>Orders repeated.</i>	The above orders REPEATED. .. .. .	C. O. 18 Mar. 36.	295. 525
<b>Of Original Documents.</b>			
1735 <i>Orders appealed against to be filed.</i>	Copies of orders appealed against are to be furnished by the Cols. to the appealing parties; who are required to FILE them with their petitions, .. .. .	C. O. 5 Aug. 14.	32. 23
1736 <i>Return of originals.</i>	In consequence of a reference from the Collector of Mymensingh as to the intent of Sect. 19, I. 14, the orders issued in reply were circulated. They were as follows :—	C. O. 21 May, 22.	
1737 <i>Copies on stamp to be retained.</i>	1. When the occasion has ceased, original documents may be returned; RETAINING authenticated copies, on stamp paper, .. .. .		60. 42
1738 <i>Pending orders, copies on stamp to be given.</i>	2. Pendente lite, applicant for return of an original paper to be required to take out a copy on stamp paper—ORIGINAL to be RETAINED. .. .. .		
1739 <i>Suspected originals.</i>	3. SUSPECTED originals may be retained. .. .. .		
<b>Of records Late Bd. Rev.</b>			
1740 <i>Records of Late Bd. Rev. from Cols.</i>	Records of the Late Bd. Rev. may be obtained, when needed by C. R. from the Cols' offices, or copies may be supplied : .. .. .	G. O. 22 April, 29.	
1741 <i>Or Presidency.</i>	But if they cannot be procured from the Cols. they can be furnished on application to the S. B. R., at the Presidency. .. .. .	C. O. 5 May, 29.	
1742 <i>REFERENCE.</i>	Regarding fees for furnishing copies, See FEES. .. .. .		15. 72
<b>CORRESPONDENCE.</b>			
1743 <i>ABSTRACTS. Separate letters on separate subjects.</i>	Under orders of the Court of Drs. abstracts of letters are to be furnished, and SEPARATE letters on separate subjects, as far as practicable, .. .. .	C. O. 28 July, 30.	77. 144
1744 <i>Abstracts on separate papers 3 paras. in margin.</i>	ABSTRACTS of letters are to be written on SEPARATE papers; But to save paper those of THREE paras. may be in the MARGIN, .. .. .		77. 144



## DIGEST OF CIRCULAR ORDERS,

## CORRESPONDENCE.

## Abstracts—Continued.

## CORRESPONDENCE. No. Page.

- 1745 *Condensation and perspicuity.* The Court hope that the practice of making abstracts will lead to **C. O.**  
condensation of Correspondence; they observe that, **23 July, 30.**  
Letters which contain the most useful information and pertinent suggestions or instructions in the **shortest compass** are the most valuable, and will be held by the superior authorities in the highest estimation.
- 1746 *Not to supersede Indexes.* The abstracts are **not** intended to supersede **INDEXES**, .. .. 77. 144
- 1747 *Orders repeated.* Orders were repeated for annexing abstracts of letters of more than three paragraphs on **SEPARATE** papers, .. .. **C. O.**  
10 Dec. 30. 98. 167
- 1748 *Commissioners' How to be kept. Index.* **Cs. R.** need not keep regular records of Proceedings; Letters written and received should be arranged in **Books**—Correspondence of each Collectorate separate, and one for miscellaneous correspondence; and an **INDEX** sent to the **S. B. R.** .. .. **C. O.**  
8 May, 29. 17. 73
- 1749 *Revised orders.* A Form of an abridged Index was subsequently prescribed and afterwards modified, (See No. 6340) but the labor and time required for its preparation led to its gradual discontinuance, in some instances, and irregularity in others, and .. .. **C. O.**  
17 Nov. 29. 48. 108  
.. .. **C. O.**  
22 Feb. 36. 285. 508
- 1750 *Dispensed with.* It was eventually dispensed with, at the time of the revision of returns by the Statements' Committee, .. .. **G. O.**  
12 July, 36. 313. 568
- 1751 *IMPERFECT REPORTS.* In consequence of the imperfect manner in which the duties of **Cs. R.** were frequently executed, and the submission of voluminous and intricate cases with a mere **GENERAL ASSENT**; attention was called to the inconvenience and irregularity of the practice. **C. O.**  
27 July, 36. 23 Aug. 36.
- 1752 *Inconvenience to S. B. R.* 1. It imposed upon the **S. B. R.** the proper duty of the **C. R.**; viz. the **PRIMARY REVISION** of the cases, .. .. 318. 578
- 1753 *Records of C. R. incomplete.* 2. The **C. R.** had no record of the **GROUND**s on which he supported or dissented from the propositions of his subordinates, .. .. 318. 579
- 1754 *Unnecessary copying.* 3. Voluminous records were unnecessarily copied and required the attention of officers who should have been occupied with other duties, .. .. 318. 579
- 1755 *Objectionable delay.* 4. And objectionable **DELAY** resulted in the final disposal of the case. .. .. 318. 579
- 1756 *Orders.* It was therefore ordered;
- 1757 *Reports to be full & complete.* That reports for orders or communication to Government should exhibit a complete and circumstantial review of all material and important particulars with **OPINIONS** and **SUGGESTIONS** on points requiring notice, .. .. 318. 579
- 1758 *Without-needless records.* Records for actual reference, or those specially required to be furnished with the Reports,—**ONLY**, need be sent, .. .. 318. 579
- 1759 *DATES AND ERAS English and Native to be cited.* The **S. B. R.** direct attention to the orders of the late **Bd. Rev.** requiring that the **ENGLISH** date, and **CHRISTIAN ERA** be given on all occasions when the corresponding native date and era are quoted, .. .. **C. O.**  
3 April, 35. 253. 473
- 1760 *Dates to be always quoted.* **DATES** of orders cited, or referred to, are also invariably to be stated to prevent confusion, and further references, .. .. 253. 473  
**Abolition of Persian.**
- 1761 *ENGLISH LANGUAGE substituted with the vernacular for Persian.* In substituting the English and the vernacular for the Persian in the general business of the Revenue department it was originally ordered that, .. .. **C. O.**  
30 May, 37.
- 1762 *English for, correspondence of European officers.* European and so qualified Native Officers should correspond in the **ENGLISH LANGUAGE ONLY**, .. .. 385. 711

## PRESIDENCY BOARDS OF REVENUE.

## CORRESPONDENCE.

English Language—Continued.

## CORRESPONDENCE. No. Page.

- 1763 *The Language of the Rev. Dept.* English is strictly the Language of the Revenue Department and the Revenue Proceedings are sent home in English, .. .. 30 May, 37. 385. 711
- 1764 *Accuracy. Check upon Amiah.* Drafting and revision by European officers will promote correctness and accuracy, and diminish the influence of corrupt Amiah, .. .. 385. 711
- 1765 *Vernacular may be used.* If English correspondence be prevented by the want of competent clerks, the vernacular Language of the district is to be substituted:
- 1766 *Persian prohibited.* PERSIAN correspondence between European officers is ABSOLUTELY FORBIDDEN, .. .. 385. 712
- 1767 *Petitions.* Petitions must still be received whether written in the English, the Vernacular, or the Persian, .. .. 385. 712
- 1768 *Govt. orders admit the plan.* The orders of Government, consequent on the apprehension that the S. B. R. were practically, substituting one foreign language for ANOTHER by the introduction of English instead of the Persian, to the prejudice of the vernacular, do not affect the above rules, .. 11 July, 37. 400. 739
- 1769 *Modifications.* But all orders which the people have a strong and direct interest in quickly and correctly understanding should be issued in their own language, and EUROPEAN officers are not to be precluded, under a pressure of business, from corresponding in the VERNACULAR, .. .. 400. 739
- 1770 *DESPATCH OF LETTERS upto 21 Sa. Wt. one cover.* The Post Master General, on the suggestion of Mr. Charles Becher temporarily in charge, proposed, and Government ordered, that all letters addressed to the same office, in one day, shall be packed under one cover till they amount to 21 Sicca weight, .. 18 Dec. 29. 53. 111
- 1771 *Inconveniences obviated.* The inconveniences OBIATED are  
Needless waste of time in the dispatching office.  
Relief of the runners from a useless load of paper and sealing wax.  
Greater liability to be mislaid or overlooked.  
Numerous registries, weighments, markings, &c. .. .. 53. 111
- 1772 *Several letters under one cover.* The Board direct the following precautions when letters on more than one subject are sent WITHIN ONE ENVELOPE; viz. C. O. 12 Mar. 36.
- 1773 *To be tied separately.* Every letter and its enclosures to be TIED SEPARATELY, and .. .. 291. 522
- 1774 *With a list.* A list of the letters on a separate SLIP of PAPER to accompany the packet, .. .. 291. 522
- 1775 *Wax Cloth envelopes in the rains.* And further, in consequence of papers having been damaged, all letters sent by Dak during the wet season must have envelopes of WAX CLOTH, .. .. 399. 736
- 1776 *GOVERNMENT REFERENCES often incomplete.* Waste of time arising from the submission to GOVT. of INCOMPLETE cases and bulky original documents, followed by a second and a third communication, which after all may not require orders from Govt,—it is ordered that, .. .. 172. 280
- 1777 *To be completed.* Govt. correspondence and references are not to be submitted till the subject has been COMPLETELY INQUIRED INTO and considered.
- 1778 *Exceptions urgency.* EXCEPTIONS,—cases requiring immediate notice—such POINTS to be submitted without OTHER MATTERS, NOT of urgency, .. .. 172. 280
- 1779 *KHAS REGISTRY. Numbers to be in always noted.* Register NUMBERS of Khas and Resumed Muhals are to be noted in all correspondence; .. .. 20 Dec. 34. 234. 447  
Viz. in reporting settlements permanent or temporary—in all statements, especially of irrecoverable balances,—and in all letters, .. .. 234. 447
- Orders repeated.* The orders repeated in regard to permanent and temporary settlements, .. .. 13 Dec. 36. 340. 623  
C. O. 19 Dec. 36.

## DIGEST OF CIRCULAR ORDERS,

## CORRESPONDENCE.

## Native Terms.

## Ct. OF DIR. No. Page.

- 1780 NATIVE TERMS. The use of native designations is, under orders of the Ct. of C. O.  
to be avoided. Drs. to be AVOIDED in all Revenue Correspondence. 17 Oct. 15.
- 1781 Or explained. When they cannot be dispensed with, without frequent periphrasis, a MARGINAL reference is to be given of the terms employed, for convenience, in the text, .. .. 35.24

## COURT OF DIRECTORS.

- 1782 ASSESSMENT. Their opinion\* cited as to the impracticability of fixing a third or any other proportion of the produce as an invaluable STANDARD of assessment. C. O. 12 Nov. 33.
- 1783 Former years. And that, for the time, nothing better can be done than to form an ESTIMATE from FORMER years, .. .. 190.318  
\* To Pt. St. George.  
12 Dec. 32.
- 1784 COMPENSATION FOR CROPS. The Court suggest and the Govt. adopt the plan of paying compensation to the immediate OWNERS, leaving them to pay the Landlord's rents, .. .. 235.448
- 1785 DEFALCATIONS. Their opinion on liabilities in the Stamps and Abkaree department; and generally on the responsibility for Treasury deficiencies, (See Nos. 18—20,) .. .. 353.657
- 1786 DESTRUCTION OF WILD BEASTS. Strict injunctions to check and prevent abuse in the distribution of REWARDS, .. .. 24.78
- 1787 EUROPEANS. The Court consult the Local Govt. as to the effect of the restrictions of May 1824, in preventing Europeans from holding Lands and their effects, in their own NAMES with a view to their relaxation:—And as to the best means of effecting a COMPLETE REGISTRY of LANDS so held, Registry of Lands proposed, whether in their own names or in the names of others, .. .. 173.281
- 1788 KHAS LANDS AND MANAGEMENT. Settlements in perpetuity PROHIBITED: P. S. prohibited. Lands in which the Govt. acquire a property to be retained even in the Lower Provinces.
- 1789 Ryutwar Leases. They advocate LEASES—especially for a TERM OF YEARS—to the Ryats.
- 1790 Bengal and Madras contrasted. And contrast khas management in Bengal with Ryutwar settlements in Madras, (See No. 5241.) .. .. 69.47
- 1791 Khas Tuhseeldars. The Court comment on the MALPRACTICES of Khas Tuhseeldars, (See No. 3158.) .. .. 96.162
- 1792 Pottahs. The Court notice MR. WILKINSON'S khas management, his Mr. Wilkinson, success, and the necessity for Pottahs, (See No. 3197.) .. .. 142.224
- 1793 OPERATIONS REPORTS. Govt. in directing the attention of the S. B. R. to the expected reports for 1835-36, require COMPLETE returns, in order to render a satisfactory report to the COURT OF DIRECTORS: and to the necessity for accurate figured statements, and the correction of those for 1834-35, .. .. 308.544
- 1794 PAPER MONEY. The suggestion of the Court that Cols. be required to RECOMMEND and ENDORSE all paper money, referred for the consideration of the Local Authorities, .. .. 331.652
- 1795 PERMANENT SETTLEMENTS. The property in Khas Muhals to be retained in the hands of Govt., "even in the Lower Provinces," and settlements in perpetuity prohibited, (See No. 5241.) .. .. 69.47
- Further orders. Further orders PROHIBITION of permanent settlements, (See No. 5242,) .. .. 86.64
- 1796 Explained. The above injunctions of the Court apply only to cases in which there are .. .. 81.148
- Rights of maliks. NO PARTIES entitled to a permanent settlement, (See Nos. 367—9 and 381—5,) .. .. 177.287

## PRESIDENCY BOARDS OF REVENUE.

CT. OF DES.	Petitions.	CUSTOMS, &c.	No.	Page
1797 PETITIONS FOR REDRESS. The Court censure the ARBITRARY proceedings of Arbitrary Cols.; their want of due attention to Petitions for redress, and the measures of Cols. unnecessary defence of suits, (See No. 2869.)	..	—	96.	163
1798 Opinion of S. & R. L. A. And express their surprise that the S. and R. L. A. should have ascribed applications for justice in such cases to a SPIRIT of LITIGATION, .. .. .	..	—	96.	163
1799 PUBLIC DISCUSSIONS. Encouraged, and a case reported by the Govt. confirmed, in which case the Govt. had commended a report of Mr. Halhed, (See No. 2761.)	..	—	75.	50
1800 PUBLIC WORKS. Beyond 500 Rs. to be entrusted to Executive Officers only, (See No. 3790.)	..	—	86.	153
1801 RESUMPTIONS. The Court comment on the frequent REVERSALS of decrees in Frequent Resumption cases under Reg. 11. 19; with remarks on one which reversals. occurred in Beerbhoom, (See Nos. 4083 et seq.)	..	—	96.	163
1802 SUPERINTENDENT AND REMEMBRANCER OF LEGAL AFFAIRS. The Acquiescence Court of Directors remark on the IMPORTANCE of the office, but acquiesce, on the ground of economy, in its abolition, at the recommendation of the Fin. Comm.	..	—	96.	162
1803 Personal responsibility of Govt. officers. And they trust that beneficial consequences will result from the expressed determination to give effect to those Regulations of 1793, which hold Public officers responsible for COSTS and DAMAGES, when they cannot shew grounds of indemnification, .. .. .	..	—	96.	162

## CROPS.

## CROPS.

1804 The best security for Revenue in temporarily settled districts.	"In districts not settled in perpetuity where the Malgoozars are themselves the collectors, the Crops are the best if not the only security for the Revenue." Sec DEFAULT, No. 1874 et seq.	—	57.	116
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## BHADLEE TENURES.

## BHADLEE TENURES.

1805 Open to discussion.	The question of recognizing the BHADLEE TENURE—payment of the whole or part of the Revenue in kind,—is left OPEN TO DISCUSSION in the minute of the Governor General, which is the groundwork of the settlement of the W. Provinces, adapted to the Lower Provinces by the C. O. of the 12th Nov. 1833, (See No. 4946 et seq.)	—	190.	317
1806 Statistical Reports.	Monthly Statistical Reports of MARKETS and CROPS furnished by the Cols. to the Accountant Rev. Dept are dispensed with, .. .. .	—	313.	558

## COMPENSATION.

## Destruction and Compensation.

1807 Power of C. R.	Provision for compensation under orders of THE C. R. as far as his authority is limited in the matter of contingent charges, was provided—on report of the Col. and Mlty. authorities—on occasions of loss by temporary encampments, (See No. 3346 et seq.)	G. O. 30 Jan. 29. C. O. 2 Mar. 29.	2.	46
1808 Govt. Sanction necessary.	But, under subsequent orders, no compensation can be paid without the EXPRESS SANCTION of Govt.	C. O. 26 Dec. 34.	235.	448
1809 Entire payment to owners.	And then the WHOLE damage is to be made good to the IMMEDIATE OWNERS, .. .. .	..	235.	448
1810 They will adjust with Zemindars.	Leaving THEM to settle, as they would have done out of the Crops, with the Landlords, for their rents, .. .. .	..	235.	448

## CUSTOMS AND TOWN DUTIES.

## Rules of Practice.

1811 Powers of Cs. R. immediate control, Calcutta excepted.	The several Cols. and Depy. Cols. of Customs and Town Duties (the Presidency Sea and Inland Customs and Town Duties excepted) .. .. .	R. P. C. LXXIX. ..	..	38
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## DIGEST OF CIRCULAR ORDERS,

CUSTOMS, &c.	Rules of Practice—Continued.	CUSTOMS, &c. No. Page.
1812 Subject to Bd. C. S. and O.	Cs. R. to correspond with Bd. C. S. and O. and conform to their instructions, the latter authority exercising full powers vested in them by Reg. IX. of 1826, (See No. 1828.)	R. P. C. LXXX. " 39
1813 Cs. R. competent to advertise Town Duties.	Cs. R. competent to cause issue of ADVERTISEMENTS, touching Farms of Town Duties.	R. P. C. LXXXI.
1814 And grant leases for one year.	AND to grant leases of ONE YEAR under Secs. 4, 5, 6, and 7, of Reg. X. 1810.	
1815 Bd. C. S. O. for 5 years Govt. beyond.	Bd. C. S. and O. competent to grant leases for FIVE years; longer leases require sanction of Govt.	" " 39
1816 Cs. R. may annul leases.	Cs. R. competent with powers of the Bd. C. S. and O. and Late Bd. Rev. under Sec. 17, Reg. X. of 1810, to ANNUL the lease of a Defaulting Farmer, and otherwise provide for Collection of Town Duties,	R. P. C. LXXXII. " 39
1817 Furnishing statements.	Furnishing such periodical information of Farms GRANTED OR ANNULLED as may be required to the Bd. C. S. and O.	" " 39
1818 COMPLAINTS against Farmers Secs. 22 and 23, X. 10, not cognizable by Cs. R.	Complaints against Farmers of Town Duties or their Agents shall be decided under Secs. 22 and 23, X. 10, and C. R. shall not receive any appeal, the party dissatisfied to sue in COURT,	R. P. C. LXXXIII. " 40
1819 Powers of Cs. R. in regard to CONFISCATION.	Cols. of Customs and Town Duties will report without delay to C. R. for decision, the detention of goods liable to CONFISCATION, and the C. R. in compliance with Sec. 33, Reg. IX. and Sec. 34, Reg. X. 1810, and Sec. 5, Reg. IX. 1826, shall direct either the enforcement, mitigation or remission of prescribed penalties, upon such goods,	R. P. C. LXXXIV. " 40
1820 BOOKS OF RATES revised by Cs. R.	The C. R. shall periodically revise and cause to be republished the BOOK OF RATES required by Cl. I. 15, IX. 10 and Sec. 3, VI. 14.	R. P. C. LXXXV. " 40
1821 To be approved by Bd. C. S. & O.	Subject always to approval and confirmation of Bd. C. S. and O.	" " 40
<p style="text-align: center;"><b>Additional Rules.</b></p> <p style="text-align: center;">FOR SUPERINTENDANCE BY Cs. R. OF CUSTOMS AND TOWN DUTIES.</p> <p>1822 ADDITIONAL RULES, POWERS OF Cs. R. General control.</p>		<p>G. O. 3 Mar. 29.</p> <p>I. The C. R. shall superintend the several collectorships of Customs and Town Duties within their respective Jurisdictions with the powers of the Bd. C. S. and O.</p> <p>Addl. R. P. 14. 70</p>
1823 Presidency Excepted.	II. Except the Presidency Sea and Inland Custom House and Town Duties* which remain under direct control of Bd. C. S. and O.	Addl. R. P. 11. 14. 70
<p>* NOTE.—Disbursements of the Town Duty Funds or charges thereon were prohibited by C. O. 23rd October, 1829, communicating G. O. 22nd April, 1829. Hon'ble Ct. Directors, 18th February, 1829.</p>		
1824 Orders of Cs. R. final. Seizures, &c.	III. The several Cols. shall correspond, with Cs. R. whose orders guided by existing Regulations, touching seizures, detentions, confiscations,	Addl. R. P. 111.
1825 Fines.	Remissions of fines or penalties.	
1826 Establishments.	And appointment or dismissal of uncovenanted officers, shall be FINAL;	" " 14. 71
1827 CONTROL BY Bd. C. S. & O.	IV. The Bd. C. S. and O. shall possess a general control over Cs. R. (Meerut and Delhi excepted), in matters of Customs and Town Duties, SIMILAR to that exercised by S. B. R. over Cs. R. in the Rev. Department,	Addl. R. P. 11. 14. 71

## PRESIDENCY BOARDS OF REVENUE.

CUSTOMS, &c.		Additional Rules—Continued.	CUSTOMS, &c.	No.	Page.
1828	<i>And of Cs. R. Salt and Opium.</i>	NOTE. Cs. R. are instructed to correspond with, and give assistance to, the Bd. of C. S. and O. in regard to matters connected with Salt and Opium, as with Customs, Abkaree, Stamps, &c. . . . . The Bd. C. S. and O. shall control the CALCUTTA CUSTOMS AND TOWN DUTIES.	C. O. 1 Dec. 29. .. G. O. 3 Mar. 29. C. O. 14 April, 29. Addl. R. P.	50.	109
1829	<i>Books of Rates.</i>	Frame Books of Rates under orders of Govt.	v.	14.	71
1830	<i>Audit.</i>	Audit the accounts of all Collectors of Customs—to be sent direct to Bd.	..	..	..
1831	<i>Periodical reports to Govt.</i>	Report periodically to Govt. on the Collections and on the state of the department, .. .. .	..	14.	71
1832	<i>Correspondence with Cols. of C. and T. D.</i>	And their orders and requisitions for accounts and information of value of goods shall be promptly obeyed by Collectors of Customs and Town Duties throughout the Presidency, .. .. .	..	14.	71
1833	<i>CONTROL.</i>	In the divisions of MERRUT and DELHI, the Cs. R. shall possess the same powers as Cs. R. in the other divisions, .. .. .	Addl. R. P. vi.	14.	71
1834	<i>Residt. &amp; Commr.</i>	But the general control instead of the Bd. of C. S. and O. is vested in the Resident and Commr. at Delhi, .. .. .	..	14.	71
1835	<i>Audit with Bd. C. S. &amp; O.</i>	The AUDIT OF ACCOUNTS of the Delhi division will rest with Bd. C. S. and O. .. .. .	..	14.	71
1836	<i>Cols. (Accounts excepted) to correspond through Cs. R.</i>	Any communication except on matters of account, whether to the Resident and Commr. at Delhi or to Bd. C. S. and O. shall be forwarded by Cols. THROUGH THE Cs. R. .. .. .	Addl. R. P. vii.	14.	71
1837	<i>PROMULGATION OF RULES.</i>	The tenor of the present instructions to be promulgated to the public by notifications in the NATIVE LANGUAGES, in all the Courts and Cutcheries, .. .. .	Addl. R. P. viii.	14.	71
1838	<i>Appeal to be explained; Cols. to Cs. R.</i>	Which are also to explain that parties have a right of APPEAL from Collectors to Cs. R. .. .. .	Addl. R. P. ix.	14.	72
1839	<i>Appeal reserved to Bd. C. S. and O. and Resident Delhi, only in special cases.</i>	The Bd. C. S. and O. and the Resident and Commr. at Delhi will admit appeals ONLY in cases when on the face of the proceedings, or otherwise, justice would appear to have been denied or wrong sustained by the appellant, .. .. .	..	14.	72
		The following instructions, for the guidance of Assistants in charge of Custom Houses.	C. O. Bd. C. S. & O. 16 April, 34.		
		RULES FOR ASSISTANTS IN CHARGE. The general superintendence and responsibility of which remain with Collector, were drawn up by the Bd. of C. S. and O. under date the 16th April, 1834, .. .. .	Note.	14.	68
1840	<i>Attendance.</i>	I. To be in constant ATTENDANCE during the hours of office business, .. .. .	Note.	14.	69
1841	<i>Rowanahs.</i>	II. To grant and certify all Rowanahs, original Atrafce or Exchange, when conformable to Law, .. .. .	Note.	14.	69
1842	<i>Transit and Town Duties. Reference to Cols.</i>	III. To grant ORDERS for payment of Transit, Town or other Duties, .. .. . Making reference to the Collector, only where points may arise not provided for, .. .. .	Note.	14.	69
1843	<i>Fines, Penalties, Seizures.</i>	VI. To pursue preliminary proceedings in all cases of FINE or PENALTY, whether touching individuals or officers of the establishment; also in cases of seizure; the Collector being required merely to see that the proceedings rest on sufficient grounds and are complete before submitting them for final orders to C. R. .. .. .	Note.	14.	69

## DIGEST OF CIRCULAR ORDERS,

CUSTOMS, &c.		Assistants in charge—Continued.	DECREES.	No.	Page.
1844	<i>Establishments Salaries above 10 Rs.</i>	V. To have the control of the ESTABLISHMENTS, proceeding in accordance to Sec. 42, IX. 10, where he finds it necessary to promote or remove an officer, whose salary exceeds 10 rupees per mensem, .. .. .	Note.	14.	69
1845	<i>Salaries under 10 Rs.</i>	VI. To proceed according to Sec. 14, V. 04, as in immediate charge of Custom House, respecting the appointment or removal of officers whose salary is below 10 rupees. .. .. .	Note.	14.	69
1846	<i>Books of rates.</i>	VII. To prepare the Book of RATES, .. .. .	Note.	14.	69
1847	<i>General suggestions.</i>	VIII. To submit in the mode prescribed by Sec. 42, IX. 10 any suggestions calculated to encourage trade, or improve the efficiency and resources of the office or promote the convenience of the mercantile community, .. .. .	Note.	14.	69
1848	<b>POWER OF COL. TO INTERFERE.</b>	THE COLLECTOR will of course be competent to INTERFERE if necessary with the internal affairs of the Custom House; and will continue to authenticate all bills and accounts, and to prepare reports, &c. for the public authorities, .. .. .	Note.	14.	69

## CUTCHERRIES.

## Of Cs. R.

1849	<i>Sanction for Rent.</i>	Rent requires sanction in Bills of the Cs. R. .. .. .	—	59.	118
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## General Rules, Cols.

The following instructions issued to the BOARD OF COMMISSIONERS BEHAN and BENARES were circulated for general information.

G. O.  
21 May, 19.  
C. O.  
9 July, 19.

1850	<b>GENERAL RULES.</b>	The Governor General in Council considers it of the highest importance—			
1851	<i>Exclusive appropriation.</i>	I. That public buildings hired or built as Cutcheries be appropriated EXCLUSIVELY to public purposes. .. .. .	..	48.	32
1852	<i>Open.</i>	II. That the business of Cols. be conducted in OPEN Cutcherry, as Judicial Proceedings are; particularly orders on petitions or other cases requiring NATIVE AGENCY. .. .. .	..	..	..
1853	<i>Petitions may be received elsewhere.</i>	III. Cols. are NOT absolutely prohibited from receiving petitions elsewhere. .. .. .	..	..	..
1854	<i>But not the rule.</i>	But regular attendance at Cutcherry will preclude the necessity for the PRACTICE, .. .. .	..	..	..
1855	<i>Free Access.</i>	IV. Access to Cutcheries to be as FREE as to the Adawluts. .. .. .	..	..	..
Of Sp. Dy. Cols.					
1856	<b>SPEC. DY. COLS.</b>	Special Deputy Collectors, whose Jurisdictions extend over more than one Zillah, are not absolutely required to transfer their Cutcherries not cherries, in every instance, to the Districts in which the Lands of necessity where any particular tenure may be situated, .. .. .	G. O. 2 Jan. 27.	342.	628
1857	<i>Nor in any particular district.</i>	Nor to establish themselves, ORDINARILY, in any ONE particular district, .. .. .	..	342.	628
1858	<i>Not moving, central.</i>	WHEN NOT MOVING; the Cutcheries should be in the most central Zillahs, .. .. .	..	342.	629
1859	<i>Moving notified.</i>	In moving, public convenience is to be consulted, and their CHANGES of place to be publicly and extensively NOTIFIED, .. .. .	..	342.	629
1860	<i>Rent allowed 50 per mensem.</i>	Where there is no public accommodation, Sp. Dy. Cols. are allowed Rs. 50 PER MENSEM for Cutcherry rent, .. .. .	G. O. 11 April, 37. C. O.	18 April, 37.	363. 678

## DECREES.

1861	<b>FOR SALE OF LANDS.</b>	The Courts are bound to send to the Revenue Authorities copies and translations of all DECREES to be enforced by a SALE OF LANDS,			
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## PRESIDENCY BOARDS OF REVENUE.

<b>DECREES.</b>	<b>Decrees for Sale of Lands Generally.</b>	<b>DEFAULT, &amp;c.</b>	<b>No. Page.</b>
1862 <b>FOR LANDS Generally.</b>	And of all decrees relating to <b>MALGOOTABAR OF LAKHIBAR Lands,</b>	R. P. C. . .	19
1863 <b>DISBURSEMENTS.</b>	Cs. R. are authorized to sanction disbursements ordered by a regular decree of a Ct. of Justice to <b>ANY AMOUNT.</b>	R. P. C. LVIII.	
<i>Powers of Cs. R. general.</i>	Sending Quarterly Statements of charges so sanctioned to the S. B. R. . . . .		31
1864 <i>Sp. Comm. III. 28.</i>	The above authority has been extended to disbursements under decrees of the Sp. Comms. III. 28, . . . .	C. O. 25 July, 37.	405 . 748
<b>Execution.</b>			
1865 <b>EXECUTION To be prompt.</b>	The attention of the Local Authorities was directed to the necessity for prompt attention to the execution of decrees passed in favor of Govt. . . . .	C. O. 25 Jan. 33.	169 . 278
<i>Neglect by Vakeels.</i>	The <b>VAKEELS</b> , it was observed, after receiving the <b>FEES</b> , exerted themselves no further in behalf of their client, . . . .		169 . 278
1866 <i>Caution and inquiries.</i>	Attention was enjoined upon the Local Authorities, and inquiry was at the same time made regarding decrees <b>UNEXECUTED</b> , . . . .		169 . 278
1867 <i>Immediate proceedings.</i>	Requiring that immediate steps should be taken for the <b>RECOVERY</b> of fees advanced, from the parties cast in such cases, . . . .		169 . 278
1868 <b>REFERENCES.</b>	For information regarding sales in execution of decrees, their confirmation and annulment—disposal of Petitions, &c. Vide " <b>SALES UNDER DECREES OF COURT.</b> " " <b>APPEALS AGAINST SALES IN SATISFACTION OF DECREES,</b> " also " <b>COPIES OF DECREES.</b> "		
<b>DEFAULT. DEFAULTERS.</b>			
1869 <b>DEFAULT of Sudder Farmers.</b>	All cases touching <b>DEFAULT</b> on the part of Sudder Farmers are to be determined by the S. B. R. who may . . . .	R. P. C. x.	
<i>Powers of S. B. R.</i>			
1870 <b>Annulment; or may require fulfilment.</b>	<b>ANNUL</b> a lease, or <b>HOLD</b> the parties and their sureties to their <b>ENGAGEMENTS</b> , . . . .		15
1872 <b>HOMESTEAD of Defaulter.</b>	<b>HOMESTEADS</b> are sold with the estate, when disposed of by public sale for arrears; but the Defaulter retains a <b>DEPENDANT</b> title, on payment of an <b>EQUITABLE</b> rent, as a tenant under a <b>bonâ fide</b> building lease, (See Sec. 30, XI. 22,) . . . .		236 . 448
<i>Sold but he retains a dependant title.</i>			
1873 <i>Bill of Sale.</i>	The above rule was introduced into the <b>BILL OF SALE</b> , . . . .		239 . 452
1874 <b>IMPRISONMENT a bad means.</b>	The practice of looking to the <b>IMPRISONMENT</b> of Defaulters, generally, as a means for the recovery of arrears is discountenanced by Govt. . . . .	C. O. 29 Dec. 29.	57 . 116
1875 <i>Crops the best security in temporarily settled estates.</i>	In districts not permanently settled the crops are the best, if not the only security for the Revenue, and if it be not realized from them, there is little prospect of its liquidation by <b>CONFINEMENT</b> of the <b>MALGOOZAR</b> —during whose imprisonment the cultivation is <b>NEGLECTED</b> , . . . .		57 . 116
1876 <b>Confinement.</b>	Confinement for default should therefore be restricted, wholly, to cases of <b>WILFUL</b> misappropriation of assets or <b>CONTUMACY</b> . . . .		
1877 <i>Banda case.</i>	<b>BANDA CASE</b> : parties not suspected of embezzlement, or whose detention was not expedient on other grounds were <b>RELEASED</b> , . . . .		57 . 116
1878 <b>LIMITATION. Default 1000 Rs.</b>	If the Govt. demand against a defaulter does not exceed 1000 <b>RUPREES</b> , . . . .	R. P. C. xv.	17
1879 <i>Imprisonment 3 months.</i>	Or the period he has been confined does not exceed 3 <b>MONTHS</b> , . . . .		17
1880 <i>Orders of Cs. R. final.</i>	The orders of Cs. R. respecting issue of process against the person, or for the confinement or release of such defaulter shall be <b>FINAL</b> , . . . .		17



## DIGEST OF CIRCULAR ORDERS,

DEFAULT, &c.		Imprisonment—Continued.	DEPT. TALOOQDARS, No. Page.
1881	Statements for S. B. R.	Cs. R. to furnish S. B. R. with a quarterly Report of defaulters confined in Jail	R. P. C. xvi.
1882	Cases of 3 months.	1. When they may have been in Jail more than 3 months, .. ..	.. .. 17
1883	Or beyond 1000 Rs.	2. Of all those, the demand against whom exceeds 1000 Rs. And the Bd. will determine on the expediency or otherwise of release. .. ..	.. .. 17
1884	Special remarks. Farmers.	NOTE. Where the Defaulter is a Farmer, the Board (2nd Oct. 29), require a statement of measures pursued to realize the demand from his property, and that of his surety, in the column of REMARKS.	.. .. 17
1885	Proposal to discontinue Quarterly returns.	The S. B. R. having recommended the discontinuance of the statements of defaulters in confinement, furnished quarterly by the Cs. R. substituting a special report of cases exceeding one year; —Govt. OBJECTED. .. ..	G O. 15 Dec. 29. C. O. 29 Dec. 29. 57. 116
1886	Disapproved. Modification.	But they considered that it would not be necessary to require more than a mere SPECIFICATION of the number of persons confined; Longest period of confinement; and Explanatory remarks in special cases, .. ..	.. .. 57. 116
1887	Statements to contain cause; and amount of Balance.	The Statements of "Prisoners in confinement" sent by Cs. R. to S. B. R. under the head "cause of confinement," should contain the SPECIFIC AMOUNT of Balance, in every instance, .. ..	C. O. 8 Feb. 33. 170. 279
1888	Release should be noted.	Also where a party is released, it should be so stated in the Column of Remarks, .. ..	.. .. 170. 279
1889	Information continuous.	The several statements are CONTINUOUS, and a name should be carried into the succeeding Reports till the RELEASE of the party with its specific date is announced, .. ..	.. .. 170. 279
1890	INTEREST ON SALE DEPOSITS.	INTEREST ON SALE DEPOSITS, to the purchasers at sales cancelled out of INDULGENCE, is to be paid at one per cent. per mensem by the Defaulters; but Govt. will pay if the sale be cancelled on account of INVALIDITY of the proceedings, .. ..	G O. 22 Dec. 25. C. O. 6 Jan. 26. 81. 61
1891	PENALTIES FOR DEFAULT.	All penalties for default are to be imposed by the Cs. R.—short of a SALE of Lands NOT settled in perpetuity, .. ..	R. P. C. xiv. .. 16
1892	S. B. R. to interfere only on ample grounds.	And the S. B. R. are EXCLUDED from interference with their orders "without sufficient grounds appearing in special appeal," .. ..	.. .. 16
1893	RELEASE conditional.	It is ordered that no Defaulter be released on the ground of INSOLVENCY without previously executing an engagement to abide by summary process for the liquidation of the demand from any property of which he thereafter may become possessed, .. ..	C. O. 11 Aug. 29. 38. 100
1894	Unconditional.	Excepting only cases in which the claim of Govt. may be WHOLLY and EXPRESSLY relinquished. (See IRRECOVERABLE BALANCES, No. 3084 et seq.) .. ..	.. .. 38. 100
1895	ACT OF GRACE.	All Defaulters in confinement (with special exceptions stated) were RELEASED by an Act of Grace, on the accession of King Geo. IV. (See ACT OF GRACE, No. 321 et seq.) .. ..	— 59. 41

## DEPENDANT TALOOQDARS.

		Jungulboores—Boozoorgoomedpore.	G. O.
1896	JUNGULBOOREE Boozoorgoomedpore.	The nature of the Jungulbooree tenures of Boozoorgoomedpore is described to the following effect in a letter from Mr. G. Thompson Second Assistant to the Collector of Dacca. .. ..	31 Dec. 90. C. O. 6 June, 91. 11. 7

## PRESIDENCY BOARDS OF REVENUE.

<b>DEPT. TALOOQDARS.</b>		<i>Jungulboores—Continued.</i>	<b>DEPOSITS.</b>	<i>By Page.</i>
1897	<i>Pottahs; old dates.</i>	1. Pottahs are of dates prior to the accession of the present family, .. .. .	C. O.	
1898	<i>Specification.</i>	2. Such Pottahs confer the Lands on the tenant and his heirs IN PERPETUITY;— Rent-free FOR A TIME;— AFTERWARDS at a specific Usi Jumma;— Subject to Abwabs, Mahtoots, &c. at the general PERGUNNAH RATES, .. .. .	6 June, 91.	11.7
1899	<i>Right only to cultivation.</i>	3. But the right is conferred only in regard to the CULTIVATED Lands, .. .. .		11.8
1900	<i>Tenant pays presents, &amp;c.</i>	4. Grantee is subject to pay a specific portion of complimentary PRESENTS and FEES paid by under-tenantry, .. .. .		" "
1901	<i>Pottah gives boundaries not quantity.</i>	5. Pottah specifies the BOUNDARIES but not the quantity till brought into cultivation, .. .. .		" "
1902	<i>Talooqdars dependant.</i>	GOVERNMENT DETERMINE that the Jungulboores Tenants above described are LEASEHOLDERS; not privileged to pay their revenue direct to the Collector and subject to the authority of the ZEMINDARS, .. .. .		" "
Construction of Reg. XLIV. 93.				
1903	REG. XLIV. 93.	Govt. consider that an interpretation by the late Bd. Rev. is too exclusive;—and circulate the following construction.	G. O.	
1904	RENT.	I. That all engagements between proprietors and dependant Talooqdars are cancelled by a public sale for arrears, as far as regards the AMOUNT OF RENT, .. .. .	15 Dec. 97.	
1905	<i>Engagements cancelled from day of sale.</i>	But not that the Talooqdaree TENURE becomes FORFEIT or null and void, .. .. .	C. O.	
1906	<i>But not the tenures.</i>	II. Right of occupancy continues on payment of rents according to established USAGES, or district or PERGUNNAH RATES, .. .. .	22 Dec. 97.	19.12
1907	<i>Which continue at fair rates.</i>	III. Sec. 6 and Sec. 10, I. 93 recognize the right of every INDEPENDANT TALOOQDAR to dispose of a part of his Lands as a create dependant Talooq; and consequently, .. .. .		" "
1908	<i>If independant Talooqdars could create dependant Talooq; and consequently,</i>	Whether the grant be BEFORE or AFTER the D. S. or to the date of the Regulation in question,—a PROPRIETOR WAS EQUALLY competent to make such grants; .. .. .		" "
1909	<i>Talooqs; So could proprietors up to Reg. I. 93.</i>	IV. Nor will the tenure of the dependant Talooqdar be affected further than this, viz. That any engagements for a FIXED rent are cancelled from the day of sale, .. .. .		19.13
1909	<i>engagements at fixed rents.</i>	NOTA BENE. The provisions of Sec. 5, XLIV. 93, are affected by Sec. 30, XI. 22, .. .. .	Note.	19.12

**DEPOSITS.****General.**

1910	<i>WRITTEN OFF to be directly credited,</i>	The S. B. R. order that sums WRITTEN OFF the Deposit Account be invariably brought immediately to per contra CREDIT on the books—a precaution against embezzlement, especially indicated by circumstances connected with a case which occurred in the Monghyr Treasury, .. .. .	C. O.	
1911	<i>To STAY SALE, admissible. Caution.</i>	Deposits to stay sale may be received at other Treasuries as an EMERGENCY, but the practice should not become general or inconvenient. CAUTIONS in regard to the indulgence, .. .. .	20 Feb. 35.	241.455
			5 July. 22.	62.43

## DIGEST OF CIRCULAR ORDERS,

DEPOSITS.	Earnest Money—Sifted.	DEPUTATIONS.	No. Page.
1912 <b>Res. VII. 30.</b>	By the Rules of Practice, passed in conformity to Sec. 6, VII. 30, it was ordered that deposits in sale cases be as follows ;	C. O. 29 Oct. 30.	
1913 <b>15 per cent.</b>	Fifteen per cent. on the amount bid ;		
1914 <b>Limited to 500 Rs.</b>	But LIMITED to 500 Rupees, .. .. .		95. 160
1915 <b>Modified ; Exception rescinded.</b>	This rule however was MODIFIED, by rescinding the exception, when it was ordered that	G. O. 30 Sep. 33. C. O.	
1916 <b>Fifteen per cent. whatever amount.</b>	Fifteen per cent. ON WHATEVER AMOUNT bid, shall be paid down at the TIME of SALE,	29 Oct. 33.	
1917 <b>Default, resale.</b>	In default of which the lot to be again IMMEDIATELY put up, ..		189. 308
1918 <b>INTEREST ON SALE DEPOSITS Representation.</b>	On a representation from the Central Board, at the instance of the Col. of Ghazepore regarding the tendency to the depreciation of Landed property, from the practice of not allowing interest on Central Board. deposits at sales which are eventually cancelled, it was ruled as follows : .. .. .	G. O. 22 Dec. 25. C. O. 6 Jan. 36.	81. 61
1919 <b>Will be allowed generally one pr. ct. pr. men.</b>	I. Interest on deposits shall be PAID, and GENERALLY one per cent. per mensem allowed, .. .. .		" "
1920 <b>Payable by defaulter.</b>	II. If the sale be cancelled out of consideration for the defaulter it shall be required from him, .. .. .		" "
1921 <b>Or by Govt.</b>	III. But if owing to invalidity, it should be paid from the PUBLIC TREASURY, .. .. .		" "
1922 <b>Additional penalty.</b>	The above orders it was observed had an advantage in a tendency to check default by imposition of an additional penalty, necessary in Behar and Benares to secure greater punctuality, ..		81. 60
1923 <b>Suggestion Central Board 6 to 12 per cent. case.</b>	The Central Board suggested that the rate should be six to twelve per cent. per annum according to the peculiar circumstances of each case, .. .. .		" "
1924 <b>With power to remit.</b>	And that the Bd. should have a DISCRETIONARY POWER to REMIT		81. 61
1925 <b>Govt. ruled as above.</b>	But Government ruled as above, .. .. .		" "
1926 <b>Ghazepore Col. had suggested five per cent.</b>	The Col. of Ghazepore who submitted the case had suggested FIVE PER CENT.—the rate of the Government Loan, .. .. .		" "
<b>DEPUTATIONS.</b>			
1927 <b>Petty Officers INTO THE HILLS objectionable ; especially with aid of Police.</b>	Of Petty Rev. Officers into HILL COUNTRIES objectionable. The Ct. Drs.* notice with satisfaction the adoption of the plan of Mr. Pechell, (Magistrate of Chittagong,) of refusing the aid of the Police to Ameens deputed into the Hills: a measure calculated in his opinion to commit the Public Authorities in private disputes likely to arise "out of the UNITED exactions of the Revenue and Police Agents."	C. O. 15 July, 24. 10th Feb. 24.	
	Such deputations to be avoided	The Court consider it desirable to AVOID the frequent deputation of petty Native officers into Hill Countries, .. .. .	69. 48
1928 <b>DEPUTATIONS require 2 voices S. B. R.</b>	All questions regarding Deputations of officers attached, or subordinate to the S. B. R. are to be considered by the Board collectively or by at least two members, .. .. .	R. P. S. B. xv.	" 6
1929 <b>By Cs. R. to be reported.</b>	Whenever a C. R. may remove a Revenue officer from his station, or depute him on special duty, he is required to REPORT to the S. B. R. .. .. .	G. O. 7 July, 29. C. O. 20 July, 29.	35. 97

## PRESIDENCY BOARDS OF REVENUE.

DEPUTATIONS.	Allowances.	DEPT. COLLECTORS.	No. Page.
1930 CIVIL SERVANTS	Scale of allowances to Civil Servants in and out of employ,	G. O.	
1931 Allowances.	(See Nos. 6309—6310.)	..	1 Mar. 17. 159. 263
1932 Govt. to determine cases not in civil or milty. services.	Govt. will determine how far the Rules for absence and deputation allowance shall be applied out of the Civil and Military Services.	C. O.	19 Oct. 32.
1933 Separate accounts.	And the accounts for such DEDUCTIONS shall be kept separately,	..	159. 266
1934 CIVIL SERVICE.	Throughout the Govt. orders of the 1st March 1917, it is declared to be the intention that STOPPAGES from absentees shall be regulated by the demand to meet deputation allowance, to the temporary incumbents of the situations vacated.	..	159. 258
1935 Accounts to be kept.	In conformity to which principle accounts were ordered to be kept; and it was specially explained that,	..	159. 263
1936 <i>If locum tenens be appointed, travelling allowance not charged to the Fund.</i>	Travelling allowances should not be debited to the Fund when the officer deputed to act for another might eventually be appointing allowance to the vacant situation,	..	159. 265
1937 Commission during absence.	Commission belongs to the FIXED INCUMBENT even during his absence subject to the prescribed deductions, and all claim of the locum tenens is barred,	..	159. 263
1938 EXEMPTIONS from the Rules.	The following officers are specially EXEMPTED from the general Rules for deputation allowance. Secretaries to Government. Residents at Foreign Courts, and Appointments for Local or temporary objects as the Commissioner in Bogree, Commissioner in Behar, &c.	..	159. 263
1939 Determinable by Govt.	The G. G. in C. will determine IN EACH CASE the deduction to which those officers shall be liable,	..	159. 263
1940 Audit.	Civil Auditor may without any special sanction pass deputation allowance under these rules,	..	159. 265
1941 REFERENCE.	For cases in which officers are absent from their stations but within their respective Jurisdictions. See ABSENCE IN THE INTERIOR ON DUTY. No. 22 et seq.		

## DEPUTY COLLECTORS.

## DIVN. I.—COVENANTED—NOT INDEPENDANT.

1942 DUTIES. Making Settlements.	Their duties in making settlements and the force of their orders in settlement cases are laid down in the Regulations, generally:—	R. P. C.	.. 12
1943 Which stand for current year.	By the Rules of Practice those settlements will stand EXCEPT IN SPECIAL cases, for the current year. (See Nos. 5198 et seq.)	R. P. C.	.. 14
1944 Till Jeyt special exceptions.	And any orders interfering with their assessment will have effect ONLY from the next succeeding month of Jeyt,	..	.. 14
1945 ALLOWANCES making settlements. Formerly 250 Rs. per mensem.	They were formerly entitled to 250 Rs. per mensem whilst actually out in tents engaged on SETTLEMENT duties; provided that their proceedings were satisfactory to the S. B. R.	..	116. 192
1946 Now five rupees per diem.	But those orders have been rescinded and the allowance reduced to five rupees per diem, to which, as Assistants with full powers they are still entitled,	..	164. 271

## DIGEST OF CIRCULAR ORDERS,

DEPT. COLLECTORS.

DIVN. II. COVT.-INDPT.

DEPT. COLLECTORS.

No. Page.

## DIVISION II.—COVENANTED INDEPENDANT.

(WHO ARE ALSO JOINT-MAGISTRATES.)

- 1947 **NO DEPUTATION ALLOWANCES.** These Officers are included in the rule abolishing deputation allowances altogether whilst absent on duty in the interior of their districts, .. .. 164. 271
- 1948 **Excluded from the reduced scale.** And the Rule extends also to deprive them of the portion of the allowance reserved to Deputy Collectors, nor independent. .. 164. 271
- REFERENCE.** For the grounds of the above orders, See **ABSENCE IN THE INTERIOR ON DUTY.**

## DIVISION III.—UNDER REGULATION IX. 33.

All classes eligible.

- 1949 **ORIGINALLY FOR NATIVES ONLY.** In the minute of the Governor General on the settlement of the Western Provinces, His Lordship alludes to a proposition of Mr. W. W. Bird for the appointment of Native Deputy Collectors, .. 190. 342
- 1950 **And so enacted.** And the office as originally constituted by Reg. IX. 33\* was expressly reserved for natives of India ONLY, \* Sec. 17. .. 190. 342
- 1951 **Reg. IX. 33. (Section 17.) superseded by the New Charter. S. B. R. so construe.** But the new charter, Act, III. and IV. Cal. 1V. C. 85, prohibiting the exclusion of British subjects "from any office or employment" under the Honorable Company, was construed by the S. B. R. to supersede the enactment of the Local Legislature, and Mr. Botts was nominated to fill one of the vacant situations in Jessore, .. 287. 516
- 1952 **Govt. concur and admit. GENERAL COMPETITION.** Government confirmed the nomination and resolved that the appointments should be thrown OPEN as widely as possible to the competition of all classes without reference to any other consideration than that of COMPETENCY for the duty to be performed .. 287. 517
- Original propositions of Mr. W. W. Bird.**
- 1953 **ORIGINAL PROPOSITIONS; To make settlements.** To the Native Deputy Collector (with full powers and responsibility), the duty of making settlements should particularly be long. .. 190. 342
- 1954 **Own name and responsibility.** He should forward the proceedings in his own name and on his own responsibility to the Col. .. 190. 342
- 1955 **Col. to report in English.** Who should report in ENGLISH to the C. R. .. 190. 342
- 1956 **Salary 500 Rs.** Salary should be the same as a P. S. AMEEN Rs. 500 per mensem. .. 190. 342
- 1957 **Establishment 100 Rs.** And Establishment 100 per mensem, .. 190. 342
- 1958 **Removable only for misconduct. office.** And nothing but his own misconduct should degrade him from office, .. 190. 342
- Concurrence of Govr. Genl.**
- 1959 **CONCURRENCE OF GOV. GENL.** The Govr. Genl. concurred and proposed a trial in Meerut and Muttra:—His Lordship observed that the plan had advantages over the **GORUKHPOOR SYSTEM**; his observations applying chiefly to the WESTERN PROVINCES, .. 190. 342
- 1960 **Selection for Meerut and Muttra.** The individuals selected to fill the proposed appointments in Meerut and Muttra were revenue officers distinguished for their integrity and ability who had DECLINED the appointment of P. S. Ameen, .. 190. 342
- 1961 **ABSENCE.** For whatever period, or whatever cause,—deduction half salary. .. Appx. 8. 720
- 1962 **Vacation.** Dusserrah and Mochurrum, with leave, NO DEDUCTION .. 8. 720

## PRESIDENCY BOARDS OF REVENUE.

DEPT. COLS.	DIVN. III. DY. COLS. IX. 33.—Absence—Cont.	DEPT. COLS.	No. Page.
1963 <i>In excess.</i>	If vacation exceeded—deduction during <del>entire</del> period of absence.	Appx.	8 770
1964 ADDRESS.	Style and title;—as Principal Sudder Ameens.	G. O.	
1965 <i>Christian.</i>	Christian—Address, Sir—Title, Esquire.	5 Jan. 36.	
1966 <i>Mahomedan.</i>	Mahomedan— <i>ماہدالمتالی</i> غازی بہادر لکھت ماہابت ماہ	C. O.	
1967 <i>Hindoo.</i>	Hindoo— <i>ہندو</i> راہی بہادر ایضا	11 Jan. 36.	
1968 <i>Seal.</i> <i>Office;</i>	Inscription on Seal. "Deputy Collector of Zillah —, under Reg. IX. of 1833."		279 503
1969 <i>Without name.</i>	The seal not to contain the NAME of the individual officer, which will be notified by his SIGNATURE.		279 503
1970 AID TO SPECIAL COMM. III. 28.	To be required through the Cs. R.		
1971 <i>Correspondence.</i>	The Board circulate correspondence which may be summed up as follows.	G. O. 20 Dec. 36.	
1972 <i>Requisition by</i> <i>Sp. Comm.</i> <i>III. 28.</i>	The Sp. Comm. III. 28, having required the Col. of Backergunge to make certain Moofussil inquiries through a Dep. Col.	C. O. 9 Jan. 37.	
1973 <i>Complied.</i>	The Collector did so and reported to the C. R.		345 646
1974 <i>C. R. solicited</i> <i>interference.</i>	The C. R. solicited the INTERFERENCE of the S. B. R.		
1975 <i>Urgency</i> <i>admitted.</i>	1. He ADMITTED that the inquiry could not be conducted by a common AMEEN or Native Officer.		345 645
1976 <i>But inconveniences</i> <i>and disorgan-</i> <i>ization of plans</i> <i>pointed out.</i>	2. But at the same time he deprecated such calls on the Cols. representing the DISORGANIZATION of plans, DEFINITELY arranged, which must ensue from the exercise of such a power, especially if the Sp. Comm. III. 28 were allowed to point out the OFFICERS by whom such inquiries were to be conducted, and define the TIME by which they were to be completed.		345 645
1977 <i>Operations</i> <i>Reports</i>	3. Plans for the ANNUAL OPERATIONS would be disorganized.		
1978 <i>Cs. R. n.</i> <i>advised.</i>	4. Cs. R. would be IGNORANT of the proceedings of the Native Deputies.		
1979 <i>Dy. Cols. removed</i> <i>from proper</i> <i>duties.</i>	5. And the Deputies themselves would be employed on duties, which, however important in themselves, are FOREIGN to the object of their appointment.		345 645
1980 <i>Injury to the</i> <i>State might attend</i> <i>prohibition.</i>	The C. R. was aware that to PROHIBIT the employment of the Native Depy. Cols. on these duties would SACRIFICE the interests of Govt. but he suggested,		
1981 <i>Case should be</i> <i>urgent;</i>	1. That the Sp. Comms. III. 28 be instructed to LIMIT these calls to cases of URGENT necessity.		345 646
1982 <i>And the call</i> <i>through Cs. R.</i>	2. That they should be required to address their requisitions, THROUGH THE Cs. R. to whom (covenanted or uncovenanted) the period for their employment should be left.		345 646
1983 <i>S. B. R. support</i> <i>the C. R. Jessore,</i> <i>and refer to</i> <i>Govt.</i>	The S. B. R. referred the case for the orders of Govt. supporting the proposition of the C. R. Jessore, that it be left to THE C. R. on the occasions in question, to adopt HIS OWN measures for giving effect to the orders of the Sp. Comm. III. 28.		345 647
1984 <i>Govt. consult</i> <i>Sp. Comm.</i> <i>III. 28.</i>	Government consulted the Presidency Sp. Comm. III. 28 on the above proposition.		
1985 <i>Sp. Comm. III.</i> <i>28. objects.</i>	The Presidency Sp. Comm. III. 28, objected, that the proposed plan would REMOVE the party executing his orders, from the CONTROL of the Sp. Comm.		345 647
1986 <i>Unless kept duly</i>	Unless the Cs. R. be required to inform them of the period which		

## DIGEST OF CIRCULAR ORDERS.

DEPT. COLS.	DIVN. III. DY. COLS. IX. 33.— <del>As to Dy. Comm.</del>	DEPT. COLS.	No. Page.
<i>informed of times, and impediments.</i>	<i>may fix, for the performance of the duty, and of any impediments preventing the execution of an order by the time originally assigned,</i>	G. O. 20 Dec. 36. C. O.	345 . 647
1987 <i>Govt. require.</i>	Government determined the question as follows :	9 Jan. 37.	
1988 <i>That precepts issue through Cs. R.</i>	Sp. Comms. III. 28 shall issue all precepts to Col. and Dy. Col. (not special for Resumption,) directing Moofussil investigations and returns <del>through the</del> LOCAL Cs. R.	..	345 . 648
1989 <i>Who will promptly attend to them.</i>	Cs. R. will give prompt effect to those orders,	..	
1990 <i>Reporting impediments.</i>	And report any IMPEDIMENTS to their execution at the time originally proposed,	..	345 . 648
1991 CARRIAGE OF TENTS AND RECORDS.	The S. B. R. submitted to Govt. a case referred by the C. R. Bhagulpore, requiring orders as to reimbursement of CARRIAGE of tents and records,	G. O. 18 Oct. 36. C. O.	
1992 <i>Inadmissible for tents.</i>	The Board observe that the carriage of tents is "OPPOSED to the declared intentions of Govt."	28 Oct. 36.	330 . 609
1993 <i>But allowable for bulky records.</i>	But they submit that HACKNEY HIRE might be allowed whenever it may be certified by a C. R. that the records are so bulky as to require it.	..	
1994 <i>Govt. assent.</i>	The Government concurs, and order accordingly, that the Cs. R. may pass these charges,	..	330 . 609
1995 <i>If certified by Cs. R.</i>	But they are expected fully to satisfy themselves that they have actually been incurred,	..	330 . 609
1996 <i>Board recommend carriage of tents.</i>	The Board on a subsequent date recommended that carriage of a tent should be allowed at the public expense,	G. O. 18 April, 37. C. O.	
1997 <i>Refused.</i>	But Government declined, to allow it,	9 May, 37,	370 . 695
1998 COMPLETION OF DUTY.	When the services of an Unc. Dep. Col. are no longer required in any Zillah, C. R. will report with a detailed account of SERVICES, QUALIFICATIONS AND CHARACTER,	C. O. 6 June, 37.	389 . 715
1999 <i>Guide to future employment.</i>	The object of the above reports being to enable the Board to judge of the desert of each officer, and his FUTURE employment,	..	389 . 715
2000 CREDITORS AND DEBTS.	The Board circulate the following special orders— <i>Special Rules.</i> transmitted at the same time to the W. S. B. R. to be specially communicated when Dy. Col. are appointed under Reg. IX. 33.	..	
2001 <i>Employment of such persons entails risk of dismissal.</i>	Deputy Col. under Reg. IX. of 1853, (as well as Principal S. Ameens, S. Ameens and Moonsiffs) are prohibited <del>UNDER PAIN OF</del> DISMISSAL, from employing or retaining, on their Establishments, Private Creditors, and relatives, dependants or suitors of such Creditors ;	G. O. 4 Aug. 34.	222 . 433
2002 <i>Loans from Zemindars, &amp;c. within jurisdiction, prohibited.</i>	And from incurring debts to Zemindars, Talooqdars, Ryots or other possessors of real property, or persons residing in, or having a commercial establishment within their jurisdictions,	..	222 . 433
2003 <i>Order retrospective.</i>	The above order to be retrospective, also, after the lapse of one year ; when, if any such officer be still in debt, he is to report the circumstance to the Judge or Collector for communication to Govt. or be liable to the above penalty,	..	222 . 433
2004 <i>Concealment, after appointment, entails the penalty.</i>	Liability to the like penalty also incurred by accepting office after appointment, and concealing the fact of being a debtor to such persons,	..	222 . 433

## PRESIDENCY BOARDS OF REVENUE.

DEPT. COLS.	DIVN. III. BY COLS. IX. 33. — Disqualification	DEPT. COLS.	No. Page.
2005 <b>DISQUALIFICATION.</b>	Particular attention is directed to the Rules of 30th Sept. 33, para. 8, to Sec. 25, IX. 33, and to the immediate removal, in case of disqualification by any neglect of duty.	G. O.	in 30 Sept. 33.
<i>Immediate removal.</i>	Incapacity. Corruption or Other misconduct.	Note to C. O.	6 June, 37.
2006 <i>Board and Local Authorities responsible.</i>	The G. G. in C. considers that such disqualification cannot be concealed from Cola, Cs. R. and Boards, if they adopt the means within their power for ascertaining the sense of the community respecting the character and conduct of these officers.	..	389. 717
2007 <b>OPERATIONS REPORTS.</b>	The Annual Division reports, submitted Govt. are required to contain.	..	389. 717
<i>On work of Dy. Cola.</i>	Particulars of employment of <del>THIRTY</del> OFFICERS during the year in the departments of Settlement and Resumption; viz.	..	..
<i>Quantity Quality Allotment.</i>	Quantity of work, And manner of its performance.	..	389. 715
NOMINATION.	See SELECTION and NOMINATION further on.	..	..
2008 <b>PETTY MAFFEE CASES.</b>	Deputy Cola. IX. 33, are NOT COMPETENT to decide Not competent claims to hold Lands rent-free in Mehals the settlement of which is to decide. entrusted to them,	G. O. 6 Oct. 35. C. O.	272. 497 19 Oct. 35.
2009 <i>Nor for Judl. powers, Reg. III. 28.</i>	They may not exercise the Judicial powers of a Collector under Reg. III. of 1825,	..	272. 497
2010 <i>But may prepare the cases.</i>	Nor are they invested with any higher authority in regard to Maffee cases than may enable them, when so directed, to put such cases into a STATE of PREPARATION to facilitate the hearing of them,	..	272. 497
2011 <i>Responsibility with Coult. Officers.</i>	The responsibility of the original decree must rest with the Collector, or covenanted Officer vested with a Collector's powers, under the Resumption Law. (See also SETTLEMENTS Nos. 5257—5263.)	..	272. 497
2012 <b>PROCEEDINGS. ABOLITION OF PERSIAN.</b>	The Cs. R. are cautioned against forcing the Persian language, to the prejudice of the English and the vernacular, into the proceedings of new Offices, and in this instance upon a class of Officers who RARELY UNDERSTAND that language,	C. O. 16 May, 37.	375. 701
2013 <i>And prohibited.</i>	They are enjoined to prevent such an abuse from ARISING or EXTENDING.	..	..
2014 <i>English and vernacular substituted.</i>	Correspondence with those officers who are so qualified, to be conducted in ENGLISH, and all letters, reports, and statements in that language are to be received: in that language or in the Bengalee, business should, entirely, be conducted.	..	375. 701
2015 <b>PURCHASE OF LANDS.</b>	Secs. 18 and 20, Reg. XI. 22, and previous enactments are held to prohibit Dep. Cols. IX. 33, from becoming PACHASSAS at sales of ESTATES for arrears of Revenue by the Cola. of the districts in which they may be employed,	C. O. 1 June, 35.	263. 487
2016 <b>QUALIFICATIONS.</b>	The S. B. R. recommend that a knowledge of ENGLISH be held an INDISPENSABLE qualification.	G. O. 23 Jan. 37. C. O.	15 Feb. 37.
2017 <i>S. B. R. propose English as indispensable. Govt. object.</i>	But the Gov. B. was not prepared to lay down so strict a rule "which would exclude a great number of HIGHLY EFFICIENT individuals from a very much coveted grade of the public service,"	..	354. 661



## DIGEST OF CIRCULAR ORDERS,

DEPT. COLS.	DIVN. III. DY. COLS. IX. 33.—Qualifications—Cont.	DEPT. COLS.	No. Page.
2018 <i>Preference when otherwise on a par.</i>	When candidates, however, are on a par in regard to other qualifications, a preference will be given to the one most competent to transact business in English, .. ..	C. O. 13 Feb. 37.	354. 661
2019 <i>Reports.</i>	Reports on qualifications are required in the spirit of the Govt. Orders of the 20th December 1836,—applicable to the Gov. Service.	C. O. 6 June, 37.	
2020 <i>Superiors.</i>	From immediate superiors, on revision of settlements, by a recorded opinion of the work, .. ..		
2021 <i>Co. R.</i>	From Co. R.:—The same on their revision, .. .. (See also OPERATIONS REPORTS, AND COMPLETION OF DUTY back.)		389. 715
2022 <i>REMOVALS. Proposition of S. B. R. adopted.</i>	TRANSFERS. Whilst "for general and obvious reasons," the sanction of Govt. was considered necessary for the removal of Dy. Cols. IX. 33, from one division to another, the S. B. R. recommended, and Government ordered that, .. ..	G. O. 31 Jan. 37. C. O. 13 Feb. 37.	
2023 <i>They may transfer, within a division.</i>	"On sufficient cause shewn" by the "Local Functionaries" S. B. R. have power to remove a Dy. Col. IX. 33, from one district to another within the same division, .. ..		354. 661
2024 <i>SALARIES Proposed.</i>	The salary originally proposed, (See No. 1953 et seq.) was 500 Rupee mensem with 100 Rs. for an establishment. But under the orders of the 30th Sep. 33, consequent on Reg. IX. 33, Dy. Cols. under that Regulation receive in the first instance the same allowances as Sudder Ameens, under Reg. VI. 31, viz. Rs. 300 per mensem including 50 Rs. for Establishment, & Rs. 400 } per mensem, are the salaries guaranteed by those Rs. 500 } orders, after intervals of FIVE YEARS if deserved, .. ..	G. O. 30 Sep. 33. C. O. 6 June, 37.	
<i>Immediate. Prospective.</i>		Note.	390. 717
2025 <i>Provision for higher rates.</i>	EXCEPTIONS: Govt. reserve the liberty of conferring higher rates of salary on persons who have particularly distinguished themselves, .. ..		
2026 <i>In special cases.</i>	Such as Tahsildars—P. Sudder Ameens, Sudder Ameens, particularly qualified for Revenue duties, whose present allowances may exceed, or nearly equal, the lowest rate or 300 Rs. .. ..	Note.	390. 717
2027 <i>Baboo Obychurn Mullick's application.</i>	Baboo Obychurn Mullick having represented the comparative inconvenience and expense of joining a frontier and distant station, (Chittagong,) and solicited travelling allowance, or as suggested below by the S. B. R. .. ..	G. O. 18 April, 37. C. O. 9 May, 37.	
2028 <i>S. B. R. recommend salary from appt.—Special reservation.</i>	The S. B. R. recommended that salaries should commence from the DATE OF APPOINTMENT, and that the Board should fix a period for joining:—officers not to be paid for any period in excess except in the event of UNAVOIDABLE FAILURE, .. ..		370. 695
2029 <i>Govt. refuse.</i>	Government refuse the indulgence, because it is not conferred on Sudder Ameens and P. Sudder Ameens, .. ..		370. 696
2030 <i>SALE OF DISTRAINED PROPERTY.</i>	A proposition is before Govt. for the appointment by Cols. of Commissioners for this purpose, in order to relieve the Moonsiffs, and it is suggested that the duty be entrusted to Dy. Cols. IX. 33, (For full particulars, See COMMISSIONERS FOR SALE OF DISTRAINED PROPERTY, No. 1218 et seq.) .. ..		368. 680
2031 <i>SELECTION AND NOMINATION.</i>	The original rules of the 30th Sept. 1833, were as follows:	G. O. 30 Sep. 33.	
2032 <i>CREATION OF APPT.</i>	AFTER determination of Govt. to appoint, .. ..	Note. C. O.	
2033 <i>NOMINATION.</i>	Cols. in communication with C. R. to nominate, .. ..		6 June, 37. 390. 716
2034 <i>1st COL. &amp; C. R. AGREE, Roll.</i>	If Col. and C. R. AGREE. Cols. will prepare a NOMINATION ROLL. .. ..		390. 716

## PRESIDENCY BOARDS OF REVENUE.

DEPT. COLS.		DIVN. III. DY. COLS. IX. 33. Selection, &c.—Continued.		DEPT. COLS.	No. Page.
2035	<i>Form.</i>	In the form, No. 6368 of the Appendix,		G. O.	
2036	<i>To C. R.</i>	And send it to C. R. for his remarks.		30 Sep. 33.	
2037	<i>To S. B. R.</i>	C. R. will enter "remarks" and submit the Roll to S. B. R.	..	<i>Note.</i>	389. 716
2038	<i>OTHERWISE.</i>	If Col. and C. R. DISAGREE,		C. O.	
2039	<i>Col.'s Roll.</i>	Col. will forward his roll to C. R.		6 June, 37.	
2040	<i>Objections.</i>	C. R. will return it with his objections in column of "Remarks."			
2041	<i>Roll of C. R.</i>	C. R. will at the same time transmit HIS nomination roll to Col.	..		389. 716
2042	<i>If Col.</i>	If Col. PREFER the nomination of C. R.			
	<i>WITHDRAW.</i>				
2043	<i>Remarks.</i>	He will fill in "Remarks by Collector."			
2044	<i>C. R. Roll returned.</i>	And sign and forward it to the S. B. R.	.. .. .		389. 716
2045	<i>If Col.</i>	But if Col. ADHERE to HIS OWN nomination,			
	<i>ADHERE.</i>				
2046	<i>Objections noted, and roll of C. R. returned.</i>	Col. will RETURN the nomination roll of the C. R. to that officer with his own remarks to that effect, setting forth his OBJECTIONS to the nominee of the C. R.	.. .. .		339. 716
2047	<i>If C. R.</i>	If C. R. after this ADHERE to his own nomination, he will forward BOTH the statements to the S. B. R.	.. .. .		389. 716
	<i>ADHERE, to S. B. R.</i>				
2048	<i>MEMBERS S. B. R. to inquire.</i>	The members of the S. B. R. will make any necessary INQUIRIES into qualifications, character, and past employment of a nominee.			
2049	<i>Summon.</i>	They may summon the party,			
2050	<i>And report.</i>	And having completed the inquiry, will REPORT to GOVT.	.. ..		389. 716
2051	<i>May nominate.</i>	A MEMBER S. B. R. may also choose, in preference, a REJECTED candidate;			
2052	<i>Member's roll.</i>	And will then submit to Govt. a nomination roll, filled up with the remarks of his COLLEAGUES,	.. ..		389. 716
2053	<i>IMPORTANT POINTS.</i>	The following POINTS are to be PARTICULARLY NOTED in NOMINATION rolls.			
2054	<i>Connections.</i>	COLUMN 11.—Relationship or connection with any, and what persons in office, rank, influence, or possessing extensive landed property in the district, or any other.			
2055	<i>General estimation.</i>	Estimation of the nominee in the district of his EMPLOYMENT or RESIDENCE,	.. ..		389. 716
2056	<i>Personal knowledge.</i>	COLUMNS 12 and 13, Cols., Cs. R. and S. B. R. to state distinctly their opportunities of PERSONAL acquaintance with the character and qualifications of the nominee.			
2057	<i>Character.</i>	Selections to be made generally from men of INTEGRITY and HIGH CHARACTER,	.. ..		389. 716
2058	<i>ORDER BY S. B. R.</i>	The Sudder Board order that,		C. O.	
				18 Mar. 34.	
2059	<i>All applications to be sent up.</i>	ALL Petitions or applications of candidates for a vacant office shall be submitted with the nomination roll.			
2060	<i>And all to Cs. R. at once to Col.</i>	And that all applications to the Cs. R. shall be referred IN THE FIRST INSTANCE to the COLS.	.. ..		300. 382
2061	<i>ORIGINAL NOMINATION BY S. B. R.</i>	The S. B. R. having represented the necessity imposed in some instances on the Local Authorities, when applicants are few, to nominate persons of INFERIOR QUALIFICATIONS,	.. ..	G. O.	
				31 Jan. 37.	
				C. O.	
				13 Feb. 37.	

## DIGEST OF CIRCULAR ORDERS,

DEPT. COLS.	DIVN. III. DY. COLS. IX 33. <i>Selection, &amp;c.—Continued.</i>	DEWAN.	No. Page.
2062 <i>Proposed.</i>	And suggested that the Board might, with advantage, have con- CURRENT powers of nomination, to be exercised only on SPECIAL COUNDS, .. .. .	C. O. 13 Feb. 37.	354.660
2063 <i>Ordered.</i>	Government concurred—and ordered accordingly, .. .. .	.. .. .	354.661
2064 SETTLEMENTS. <i>Reviser's opinions.</i>	Revising Officers, Cn. R. and S. B. R. are required to record their opinions of the manner in which settlement proceedings are conducted by Dy. Cols. IX. 33, under the new system for reporting on official qualifications, .. .. .	—	389.715
2065 <i>Synopsis.</i>	Synopsis for the revision of settlements in the office of the S. B. R. published as a guide to Settling Officers, .. .. .	Appx.	1.761
2066 SUMMARY SUITS, <i>Under pressure of Summary Suits, the appointment of Dy. Cols. IX. 33 will be resorted to, for relief of the Gov. Officers.</i>	Under pressure of Summary Suits, the appointment of Dy. Cols. IX. 33 will be resorted to, for relief of the Gov. Officers. .. .. .	—	208.401
2067 TEMPORARY APPOINTMENTS. <i>To the Office of Dy. Col. IX. 33, are to be made under the same rules as permanent appointments,</i>	To the Office of Dy. Col. IX. 33, are to be made under the same rules as permanent appointments, .. .. .	G. O. 30 Sep. 33. Note. C. O. 6 June, 37.	389.717
2068 TENTS. <i>The S. B. R. asked.</i>	S. B. R. recommended that every uncovenanted Dy. Col. should be allowed a good single-poled TENT, with suitable means of CONVEN- ANCE for it. .. .. .	G. O. 18 April, 37. C. O.	370.696
2069 <i>Govt. refused.</i>	Govt. regretted that with reference to the Rule in force in regard to Sudder Ameens, and P. S. Ameens, they could not sanction the indulgence, .. .. .	C. O. 9 May, 37.	370.696
2070 TRAVELLING CHARGES. <i>The S. B. R. communicate the decision of Govt. Inadmissible.</i>	The S. B. R. communicate the decision of Govt. that Dep. Cols. IX. 33, have no claim to travelling allowance whilst out on Moofussil operations—they receive a LIBERAL FIXED salary for duties requiring their presence almost always in the field, .. .. .	C. O. 20 Sep. 36.	322.585
2071 <i>Even joining stations.</i>	Government have also refused any allowance for JOINING DISTANT STATIONS. (See Baboo Obychurn Mullick's case, No. 2027 et seq.)	—	370.696
<b>DEWAN.</b>			
2072 ABOLITION. <i>Its object.</i>	The late Bd. Rev. circulated the following RULES for promulgation on the ABOLITION of the office of DEWAN, by Reg. XV. 13; the principal object of which was to annihilate the pernicious influence arising out of the designation, .. .. .	C. O. 17 Dec. 13.	31.21
2073 DIVISION OF BUSINESS.	Business of the office to be divided into Departments and per- formed :	.. .. .	.. .. .
2074 <i>Treasury.</i>	Treasury—By Khuzanchee and his Mohurris.	.. .. .	.. .. .
2075 <i>Towjees.</i>	Towjees—By Towjee Nuvees or Principal Accountant.	.. .. .	.. .. .
2076 <i>Pensions.</i>	Pensions—By Col.'s order after appearance of the Pensioner before him, aided by Moonshes.	.. .. .	.. .. .
2077 <i>Serishta generally.</i>	Perwanahs, Roobukarees, General business of the Serishta, } By the Serishtadar. .. .. .	.. .. .	31.22
2078 <i>Abkaree. Stamps.</i>	Abkaree, Stamps, } By a separate Establishment supervised by Collector. .. .. .	.. .. .	31.23
2079 <i>Advantages of the new system.</i>	THE PERNICIOUS INFLUENCE of the Dewan is on record, and the Board urged in recommending the above rules to the Govt. the advantages to be derived in the Abkaree Department under a recent regulation, by the imposition of an UNDIVIDED RESPONSIBILITY on the COLLECTOR, .. .. .	.. .. .	.. .. .

## PRESIDENCY BOARDS OF REVENUE.

<b>DISMISSION, &amp;c. DISMISSION OF NATIVE OFFICERS., DIVN. OF ESTTS.</b>		<b>No. Page.</b>
2080	<b>REVERSAL OF DECREE.</b> <i>Not to reinstate.</i> The Govt. have ruled that the REVERSAL, UNDER APPEAL, of a decree of a Court of Justice, under which a Native officer may have been removed from office, shall not entitle the party to be REIN- STATED.	G. O. 11 Jan. 27.
2081	<i>Cases rest on their merits.</i> Cases of this description must be left to be decided on their individual merits, and disposed of at the discretion of the Bd. Rev. . . . <b>AT FIRST.</b> <b>Precaution.</b>	.. 85-63
2082	<i>Bd. Rev. need not remove but might suspend.</i> If the Board entertain any doubt regarding the evidence before the Lower Court. in the first instance, they need not REMOVE but should SUSPEND, .. .. .	.. " "
2083	<i>Then reinstate.</i> THEN, if the appellate Court should reverse the decree, reinstate-ment, and the award of salary, entire or in part, might follow, .. <b>But if Bd. Rev. dismiss.</b>	.. 85-6
2084	<i>If dismissed grounds to be assumed.</i> GROUNDS may be assumed for deprivation from office on the deci- sion of the Lower Courts, .. .. .	.. " "
2085	<i>APPEAL may clear character, but not restore.</i> And although CHARACTER may be cleared by the result of an ap- peal, the party can only be RESTORED by a FRESH APPOINTMENT, ..	.. " "
2086	<b>PENSION.</b> If the unfavorable impression of a first decree be WHOLLY EFFACED by the result of the appeal, the Board may recommend for a Pension, if there be adequate service, .. .. .	.. " "
2087	<i>Fresh nomination.</i> Or propose the party to a Col. for nomination, .. .. .	.. " "
2088	<i>But Govt. will not interfere.</i> Govt. however decline to REQUIRE attention to such nominations. In some cases, that of a Treasurer especially, it would be objection- able to impose on a Col. the necessity for nominating a person who has not his PERSONAL confidence, .. .. .	.. " "
2089	<i>Appointment and dismission.</i> In regard to the appointment and dismission of Native officers generally, the Cs. R. have the powers of the Late Bd. Rev. ..	R. P. C. LEVI. .. 33

## DIVISION OF ESTATES.

## DIVISION I.—BUTWARRA OR PARTITION.

## § 1. GENERAL.

## Rules of Practice.

2090	<b>Rules.</b> <b>Partitions.</b> The partition of joint undivided estates, paying Revenue to the Govt. and division and allotment of the jumma, ..	R. P. C. XLI.
2091	<i>On application, or under decrees.</i> Whether on APPLICATION of the parties, Or under a DECREE of Civil Court, ..	..
2092	<i>By Cols.</i> Are to be conducted by COLS. under Reg. XIX. 14.	..
2093	<i>And Cs. R.</i> UNDER INSTRUCTIONS of the Cs. R. acting with the powers of the late Bd. Rev. .. .. .	.. 26
2094	<i>Statements to S. B. R.</i> Periodical reports and statements to be furnished as required by the S. B. R. .. .. .	R. P. C. XLII. .. 27
2095	<i>Confirmation. Possession.</i> In cases of Butwara CONFIRMED, Cs. R. may order Col. to give POSSESSION. ..	R. P. C. XLIII.
2096	<i>Appeal, S. B. R.</i> Objecting Sharers may APPEAL, specially, to S. B. R. by petition.	..
2097	<i>within 15 days.</i> But petition must be presented within FIFTEEN DAYS from con- firmation, .. .. .	.. 27
2098	<i>No reduction of</i> No REDUCTION of fixed JUMMA without sanction of Govt. ..	.. 27

## DIGEST OF CIRCULAR ORDERS.

DIV. OF REVENUE.		DIV. I. BUTWARRA. S. I. GENL.—Cont.	DIV. OF REVENUE.	No. Page.
2099	<i>New allotment, ten years.</i>	Govt. may order a NEW ALLOTMENT of JUMMS, at any period within ten years, "on proof of fraud, collusion, or error in the former allotment."	R. P. C. XLIII.	27
2100	<i>Balances indicating fraud of the C. R. to be reported.</i>	In cases of balances indicating fraud, &c. as above, it is the duty of the C. R. to report to the S. B. R. who will determine as to application to Government for a NEW ALLOTMENT.	R. P. C. XLIV.	28
<i>Fraudulent Butwarra.</i>				
PROPOSED MODIFICATION OF REOS. XIX. 14, and XI. 11.				
2101	PROTECTION OF GOVERNMENT.	Government consulted the S. B. R. and the Board, the Local authorities on MODIFICATIONS of REOS. XIX. 14, and XI. 11 calculated to protect the interests of Government against erroneous, fraudulent or collusive partitions,	G. O. 18 Sep. 28. C. O. 7 July, 29.	
2102	PRIVILEGE OF SEPARATION.	Continuing at the same time to Joint Proprietors, the PRIVILEGE, of separation,	..	29. 84
2103	<i>Zemindars consulted.</i>	It was ordered that the most intelligent Zemindars should be consulted as to those points relating more immediately to THEIR INTERESTS,	..	29. 85
2104	<i>Reference to S. and R. L. A.</i>	Reference was made by the Bd. Rev. to the S. and R. L. A. whose report was transmitted, on the question of the authority vested in the G. G. in C. generally, to cancel Butwarra,	..	
105	<i>As to Civil action after ten years.</i>	And whether the definite limitation of TEN YEARS could be construed to debar the Revenue Authorities from REDRESS BY CIVIL ACTION after the expiration of that period,	..	29. 87
Second and Acting supernumerary Members S. B. M.				
2106	SECOND AND SUPERNUMERARY MEMBERS.	THE SECOND AND ACTING SUPERNUMERARY MEMBERS recorded their opinions to the following effect.	..	
2107	PROPOSITIONS 1. Extinction of limitation.	They suggested 1. That the limitation of the power of Govt. to cancel be DONE AWAY with ALTOGETHER,	..	29. 87
2108	2. Attachment.	2. That all estates under Butwarra be placed under ATTACHMENT ;	..	
2109	<i>Surplus to Proprietors.</i>	The attaching officer to PAY the GOVT. REVENUE and the SURPLUS to the PROPRIETORS,	..	29. 87
2110	<i>Objects of Attachment.</i>	THE OBJECTS of attachment were,	..	
2111	<i>To avoid delay.</i>	1. PREVENTION OF DELAY.	..	
2112	<i>And acquire information.</i>	2. ACQUISITION by Cols. of INFORMATION as to assets and capabilities not attainable under the existing system,	..	29. 87
2113	VINDICATION OF ATTACHMENT.	IN VINDICATION of the proposed interference by ATTACHMENT the second and Actg. Supy. Members urge :	..	
2114	<i>Priority of right of Govt.</i>	1. The vested RIGHT OF GOVERNMENT in all Malgoozaree Estates, on which all PRIVATE right is contingent,	..	29. 87
2115	<i>No injury to individuals.</i>	2. No party is INJURED whilst the interests of THE STATE are PROTECTED,	..	29. 87
2116	<i>Expense, though heavier, not materially so ;</i>	3. Though the expense is heavier, it is not MATERIALLY so ;— viz. ; the difference is that relatives and dependants are placed in office at low salaries, in addition to food and clothing, who must otherwise be supported elsewhere by the Malgoozars, whilst the Govt. Officer is obliged to maintain himself and family out of his pay.	..	29. 87
2117	<i>And would expedite a Butwarra.</i>	But the TRIVIAL expense of establishment would have the good effect of hastening the PRODUCTION of PAPERS.	..	29. 87

## PRESIDENCY BOARDS OF REVENUE.

DIVN. OF ESTTS. DIVN. I. BUTWARRA. § 1. GENERAL.—Cont.		DIVN. OF ESTTS. No. Page.	
2118	<i>Now delayed for years.</i>	And the plan would bring a Butwarra, now delayed FOR YEARS, to a SPEEDY termination. . . . .	G. O. 18 Sep. 28. 29. 87
2119	<i>Greater facilities.</i>	A nearer approximation to the truth may be expected, by attachment, and it would insure a more EQUAL apportionment, with a more EQUITABLE ALLOTMENT of the Jumma, . . . . .	C O. 7 July, 29. 29. 88
2120	<i>Draft of Regn. will be proposed.</i>	If the principles were approved the second and Actg. Supernumerary Members proposed to submit a draft of a Regulation. . . . .	.. 29. 88
2121	<i>Why ten years is too short a limitation.</i>	In regard to the expectation ORIGINALLY entertained that TEN YEARS would be sufficient to develop any fraudulent proceeding, the members explain that :	.. 29. 88
2121	<i>GAME PLAYED.</i>	Butwarra are a GAME played with Government ;—thus, A proprietor PRETENDS a sale to his dependants. Butwarra takes place, but the estate remains in the hands of the party ; Who pays REGULARLY for TEN years ; Then stops payment for the OVER ASSESSED portions ; Which ultimately fall into the hands of Govt. . . . .	.. 29. 88
2122	<i>MINUTE OF ACTING PRESIDENT.</i>	On the draft of the above letter, the Acting President S. B. M. Recorded a MINUTE in which the CHIEF MEMBER concurred.	.. 29. 88
2123	<i>Mr. Pattie objected to both propositions.</i>	Mr. Pattie objected to both the above mentioned propositions, . . . . . I. On the FIRST POINT, that of quashing Butwarra, MORE THAN TEN YEARS AFTER, he observed.	.. 29. 88
2124	<i>Reg. XI. 11, specific.</i>	That the terms of Regulation are most unquestionably PRECISE and SPECIFIC, and the legality or expediency of its interpretation to retrospective purposes DOUBTFUL, . . . . .	.. 29. 89
2125	<i>But its protection inadequate.</i>	But admitting that no other than the literal interpretation is allowable, it is necessary to provide a MORE PERFECT protection for the Govt. Revenue than that regulation affords, . . . . .	.. 29. 89
2126	<i>He proposed to enact.</i>	Mr. Pattie advised the enactment of a Regulation to the effect.	.. 29. 89
2127	<i>That Reg. XI. 11, applies to the Proprietors' objections.</i>	1. That Reg. XI. 11, was INTENDED to define and fix a period after which no objection FROM ANY PROPRIETOR to an allotment of the Jumma should be admitted, . . . . .	.. 29. 89
2128	<i>In future Govt. may, at any time, order re-allotment.</i>	2. And that, in future, the Government may, at any time, RECONSOLIDATE the portions of a divided estate, and order a RE-ALLOTMENT, . . . . .	.. 29. 89
2129	<i>Zemindars must thus construe, or fraud would be more frequent.</i>	The acting President considers that the above interpretation is NOT inconsistent with that given by the Zemindars, OTHERWISE instances of fraudulent Butwarra would have been more numerous. Experience of their uniform dishonesty " forbids the belief that any moral consideration has restrained them," . . . . .	.. 29. 89
2130	<i>Case No. 2121.</i>	A supposed case is then cited as in No. 2121, above, . . . . .	.. 29. 90
2131	<i>Limitation ten years for Zemindar's objections proposed.</i>	The acting President proposed the limitation of TEN YEARS as the period, during which a ZEMINDAR should be at liberty to OBJECT to a Butwarra ; for, when the loss consequent upon fraud concealed will not fall upon Govt. such fraud will not be long hidden ;—in other words :	.. 29. 90
2132	<i>Fraud not long hidden from them.</i>	The inducement to unfair separations will be removed, when it is known that Govt. can, at any time, order a new allotment.	.. 29. 90

## DIGEST OF CIRCULAR ORDERS.

DIVN. OF ESTTS.		DIVN. I. BUTWARRA. § 1. GENERAL—Cont.		DIVN. OF ESTTS. No. Page.	
2133	ATTACHMENT OPPOSED.	II. On the SECOND point, ATTACHMENT DURING BUTWARRA PROCESS, .. .. .	G. O. 18 Sep. 28.	29.	90
		Mr. Pattle was opposed to an enactment to that effect on several grounds, .. .. .	C. O. 7 July, 29.	29.	90
2134	Good-faith doubtful.	1. The GOOD-FAITH of such a measure with reference to the D. S. is very QUESTIONABLE, .. .. .	..	29.	90
2135	Arbitrary.	2. It would be deemed by the LANDED PROPRIETORS ARBITRARY and UNJUST, .. .. .	..	29.	90
2136	Time unsuitable Reg. III. 28.	3. The time is unsuitable with reference to the unfavorable impressions and misconceptions arising out of Reg. III. 28, .. .. .	..	29.	91
2137	Collusion not	4. The evil of collusion between the Proprietors and Ameens will NOT BE REMEDIED by loading the latter with the charge of the collections, .. .. .	..	29.	91
2138	prevented.	Nor by employing a SECOND Ameen to discharge the latter duty, .. .. .	..	29.	91
2139	Attached Lands could not be fairly sold.	5. A greater evil would be, that, the Zemindars being DEPRIVED of the management of the Lands, it would be UNFAIR to sell for arrears, as they could not be charged with having collected and withheld the Revenue, .. .. .	..	29.	91
2140	Alteration of Regs.	6. ALTERATION of many REGULATIONS would be necessary. .. .. .	..	29.	91
2141	Interdiction of Butwarra.	7. And the plan would operate as an INTERDICTION of the Division of estates, .. .. .	..	29.	91
2142	Delay attributed to remissness of Pub. officers.	The Acting President attributed delay in carrying through Butwarra to REMISSNESS on the part of Cols. and INSUFFICIENT superintendence on the part of the Board, .. .. .	..	29.	91
2143	Surprise at the advocacy of Khas Managt.	And expressed SURPRISE at the advocacy of khas management in this case, .. .. .	..	29.	91
Orders of Government.					
2144	GOVERNMENT first cite the objects of a Butwarra.	The orders of Government cite first the OBJECTS to be attained in a Butwarra. 1. Security of the GOVT. REVENUE. 2. EQUAL ADJUSTMENT of the claims of co-proprietors. 3. Unnecessary labor, expense and delay to be AVOIDED. 4. And the owners RELIEVED from vexation, uncertainty and disquiet, .. .. .	..	29.	85
2145	Not attained.	The above objects are not effectually attained, .. .. .	..	29.	85
2146	Extension of time, an inadequate remedy.	The mere extension of the time would NOT be a guarantee against fraud, though ten years is probably more than enough for the development of error "not resulting from that cause by which some individual must always be a loser," .. .. .	..	29.	85
2147	But Sect. 3, XI. 11 sufficient, in doubtful cases.	Consequently when loss to Govt. is to be apprehended, the Rule of Sect. 3, XI. 11 will apparently ensure the object of its enactment, .. .. .	..	29.	85
2148	In others the authority to readjust at any time would seldom come into operation.	In other cases, when abundant assets PRECLUDE apprehension of loss the authority to readjust the jumma, if to be exercised ONLY when necessary for the security of the Revenue, though UNRESTRICTED as to TIME, would be little likely, "unless under some great change on which it would be vain to speculate," to come practically into operation.—The reservation of such authority ought proportionably to create the LESS DISQUIET, .. .. .	..	29.	85

## PRESIDENCY BOARDS OF REVENUE.

DIV. OF ESTTS.		DIVN. I. BUTWARRA. § 1. GENERAL—Cont.		DIVN. OF ESTTS.		No.	Page.
2149	<i>Present practice involves labor, expense and vexation.</i>	On the other hand in the absence of complete Moofussil Accounts, the rule for allotting the Sudder Jumma, in proportion to the rental involves labor, expense and vexation, with an UNCERTAIN RESULT...			G. O. 18 Sep. 28. C. O. 7 July, 29.	29 .	85
2150	<i>Govt. propose</i>	Government therefore advocate the following principles.					
2151	<i>No limitation,</i>	1. That all p. s. estates be considered responsible IN PERPETUITY for the jumma assessed, .. .. .				29 .	85
2152	<i>Validity only whilst every portion pays.</i>	2. Separations, and separate allotments of Jumma to be valid ONLY so long as each portion may yield the Revenue allotted to it, ..				29 .	86
2153	<i>Thus,</i>	By the above means,					
2154	<i>No inquiry necessary, Co-sharers responsible.</i>	1. AMICABLE adjustments of Co-Proprietors might be ADMITTED WITHOUT QUESTION, .. .. . Each share would be liable primarily for its proportion. If any share should prove inadequate, Co-partners would bear Govt. harmless, taking the Lands with their burthen, ..				29 .	86
2155	<i>Interference comparatively unnecessary.</i>	2. The duty of PUBLIC OFFICERS would be SIMPLIFIED. It would only consist in inducing the parties to make an equitable adjustment without involving Government in disputes with which it has little or nothing to do, .. .. .				29 .	86
2156	<i>Inequalities to be adjusted by private Auction.</i>	3. Unavoidable INEQUALITIES in the partition or allotment of Jumma might be provided for by Auction Sales, where PARTNERS ONLY should be competitors, .. .. .				29 .	86
2157	<i>Arbitration.</i>	4. PRIVATE ARBITRATION to prevent public interference should be encouraged, .. .. .				29 .	86
2158	<i>Provision might be made for a detailed measurement.</i>	5. For parties desirous to have a detailed measurement and Ryutwar assessment with a view to a final allotment, and willing to bear the incidental expenses, a SPECIAL DISCRETION might be reserved to the Board.					
2159	<i>Govt. desired the draft. Reference to Zemindars.</i>	Government were, however, desirous of seeing the proposed draft, and directed consultation with the Zemindars, .. .. .				29 .	86
2160	<i>Attachment not approved.</i>	They do not consider it advisable GENERALLY to have recourse to ATTACHMENT.					
2161	<i>Nor retrospect.</i>	Nor to make a RETROSPECTIVE Law, .. .. .				29 .	86
2162	<i>To stay sale statements called for.</i>	The S. R. R. having reason to apprehend that Petitions are often presented merely with a view to SUSPEND the SALE of estates till the close of the year, called for a statement of all PENDING cases, ..		C. O. 25 May, 35.		260 .	483
2163	<i>Form.</i>	The form is No. 6334 of the Appendix, .. .. .				260 .	484
2164	<i>PAYING CO-SHARERS may buy other shares.</i>	A Co-sharer who has PAID UP may BUY a defaulting sharer's interest in an estate at a public sale, (See SALES No. 4376 et seq.)		C. O. 15 Feb. 36.		281 .	505
2165	<i>EXTENSION POWERS Cs. R.</i>	One of the objects of the REVISION of the RULES OF PRACTICE is to give to the Cs. R. the FULL POWERS of the late Bd. Rev. in regard to Butwarra estates, .. .. .				347 .	698
2166	<i>SALES. Rules for uniformity.</i>	In order to provide against differences in practice regarding sales of Butwarra estates copy of a letter to the C. R. Dacca was circulated, ..		C. O. 20 Feb. 37.			
2167	<i>Advt. entire.</i>	For Balance of a Butwarra estate the WHOLE Mihal is ADVERTISED,					



## DIGEST OF CIRCULAR ORDERS.

DIVN. OF ESTTS. DIVN. I. BUTWARRA. § 1. GENERAL—Cont.		DIVN. OF ESTTS. No. Page.	
2168	<i>Sale shares in Balance</i>	But ONLY portions in Balance on the day of sale ARE SOLD, ..	C. O. 355 . 662
2169	<i>Exemptions. Lot B. and A. sale.</i>	Shares EXEMPTED by reason of payment should be noted in the margin of the LotsUNDES and afterwards in the account sale,	20 Feb. 37.
2170	<i>Notification of exemptions.</i>	Public NOTIFICATION of shares exempted should be made when the lot is PUT UP, .. .. .	355 . 662
2171	<i>GOVT. PURCHASE of shares at the Col.'s discretion.</i>	The PURCHASE for Govt. of shares of estates under Butwarra is left to the DISCRETION of THE Col. though the bidding may not reach the amount in arrear, .. .. .	G. O. 2 May, 37. C. O. 23 May, 37. 376 . 702
2172	<i>SALES. Rules. See sales. Act XX. 36.</i>	The Rules regarding sale of Estates under Butwarra concisely recapitulated—(See Sales No. 4387 et seq.) .. .. .	408 . 754
2173	§ 1.	The provisions of the new Butwarra Act are as follows:— From 1st October, 36, so much of Cl. III. 3, XI. 22 AS PRECLUDES sales of Estates under Butwarra, except AT THE CLOSE of the year, is REPEALED, .. .. .	Appx. 7 . 769
2174	§ 2.	Board of Revenue, or officer with powers of the Bd. not competent to QUASH a Butwarra in progress, EXCEPT as provided below, ..	7 . 769
2175	§ 3.	Board may give SIX MONTHS' notice of intention to quash, to be affixed at the Cols. and Moonsiff's Office.	
2176		If, in six months, NO PARTY OBJECT, by writing, Board or other Officer with powers of Bd. may QUASH the Butwarra, .. .. .	7 . 769
2177	§ 4.	Every Butwarra quashed before 1st October 1836, by Board, or Officer with powers of Bd. Rev. to be taken by all Courts to have been lawfully quashed, .. .. .	7 . 769
§ 2.—OF PUTTEEDAREE TENURES.			
2178	<i>POWERS Ca. R. &amp;c.</i>	The Provisions of Rule of Practice No. XLI. (See Nos. 2090 et seq.) are applicable also to divisions of PUTTEEDAREE TENURES, and conditional TRANSFERS of shares of such Tenures under Reg. IX. 11. .. .. .	R. P. C. XLII. 27
2179	<i>Statements.</i>	Periodical Reports of such cases are to be furnished to S. B. R. as required, .. .. .	R. P. C. XLII. 27
§ 3. OF KHAS OR FARMED ESTATES.			
2180	<i>POWERS OF C. R. FINAL.</i>	Ca. R. to decide finally on Petitions for DIVISION or REVENUE MANAGEMENT of estates held khas or let in farm, .. .. .	R. P. C. XLV. 28
§ 4. OF WARDS' ESTATES.			
2181	<i>POWER WITH S. B. R.</i>	No change in the REVENUE MANAGEMENT of an estate under the Jurisdiction of the COURT of WARDS can be made without the sanction of the S. B. R. .. .. .	R. P. C. XLV. 28
§ 5. OF VILLAGES.			
2182	<i>NO CHANGE BUT BY S. B. R.</i>	No change to be made without report to the S. B. R. in the Revenue management of VILLAGES.	R. P. C. XLV.
2183	<i>Exceptions.</i>	Exception; necessary TRANSFERS on DEATH or the like,	
2184	<i>To be reported.</i>	Or when all interested parties may AGREE—such cases to be REPORTED to the S. B. R. .. .. .	28
§ 6. UNDER DECREES OF THE SUPREME COURT			
2185	<i>JUDGES OF SUP. CT. complain of distinction.</i>	The Judges of the Supreme Court represented to the Govt. that parties entitled to separate shares of estates, under decrees of the Supreme Court, could not obtain a PARTITION by the Revenue Authorities, as in OTHER cases of transfer; .. .. .	G. O. 13 April, 30. C. O. 26 April, 31.

## PRESIDENCY BOARDS OF REVENUE.

DIVN. OF ESTTS.		DIVN. I. BUTWARRA. § 6.—Cont.	DIVN. OF ESTTS. No. Page.	
2186	<i>And injury to suitors.</i>	Consequently they were liable to have their Lands sold for the default of others, with whom they had no longer "any community of interest or duty," .. ..	G. O. 13 April, 30.	
2187	S. B. R. EXPLAIN.	The S. B. R. being called upon for explanation reported, .. ..	C. O. 26 April, 31.	108. 181
2188	<i>But one case.</i>	1. That the Receiver of the Court adduced but one instance, .. ..		108. 181
2189	<i>To which due attention had been directed.</i>	2. In that case the Local officers had been instructed to pay respect to the Decree of the SUPREME COURT, as to those of the Moofussil Courts, .. ..		108. 182
2190	<i>Practice of Sup. Ct. creates difficulty.</i>	3. The DIFFICULTIES however result out of the PRACTICE of the Supreme Court :—		
2191	<i>Moofussil and</i>	Under the decrees of the Moofussil Courts, the parties making the partition apportion THE REVENUE also: .. ..		108. 182
2192	<i>Sp. Ct. Practice.</i>	The Supreme Court make the partition, previously to final decree by means of THEIR COMMISSIONERS, the apportionment of the Revenue being left AFTERWARDS to the Govt. Officers, .. ..		108. 182
2193	<i>Their partitions inaccurate.</i>	4. Partitions are consequently INACCURATE. Without reference to RECORDS; And without the assistance of the experience of LOCAL Officers, .. ..		108. 182
2194	<i>And the allotment of Jumma.</i>	5. Allotment of Jumma also is inaccurate not being SIMULTANEOUS with the partition of the Estate, .. ..		108. 182
2195	<i>REMEDY Standing Commissioners.</i>	IN REMEDY the Board report that the Supreme Court propose to appoint STANDING COMMISSIONERS of PARTITION, to act with the Collector, .. ..		108. 182
2196	<i>To act with Collectors.</i>	RESPONSIBLE only to THE COURT, .. ..		108. 182
2197	<i>Cols. not subject to Jurisdn. S. C.</i>	The Col. will be able to superintend the partition or point out errors, or an allotment inconsistent with the apportionment of the public jumma.		
2198	<i>Partition by Commissioners.</i>	Without subjecting HIMSELF, or exposing the INTERESTS of GOVT. to the JURISDICTION of the Court, .. ..		108. 182
2199	<i>Alterable by S. C. but not the jumma.</i>	The PARTITION to be submitted as that of the Commissioners.		
2200	<i>S. B. R. approve.</i>	The Supreme Court could ALTER the PARTITION but NOT the allotment of the Jumma of Government, .. ..		108. 182
2201	<i>Parties will benefit by Sec. 33, XIX. 14.</i>	The S. B. R. consider the proposed plan to be the one best suited to its object under the existing law, .. ..		108. 182
2202	<i>Proposed reference to S. B. R.</i>	And it will give the parties the benefit pending BUTWARRA of the restriction as to SALE WITHIN THE YEAR in Sec. 33, XIX. 14, (now abolished, See No. 2173.) .. ..		108. 183
2203	<i>No alteration of the Law.</i>	The S. B. R. suggest reference to them in THE FIRST INSTANCE by the Commissioners of Partition, .. ..		108. 183
2204	<i>Proposed reference to S. B. R. of all suits for Land.</i>	No alteration of the Law is necessary as the Supreme Court cannot interfere with the JUMMA, though it may reject or modify the Partition, .. ..		108. 183
		The Board suggest that intimation should be given to them of all suits involving claims to LANDED PROPERTY, in order that due notice may be conveyed to the Moofussil officers, .. ..		108. 183

## DIGEST OF CIRCULAR ORDERS,

DIVN. OF ESTTS.	DIVN. I. BUTWARRA. § 6.—Cont.	DIVN. OF ESTTS. No. Page.
2205 <i>Arrangements adopted.</i> <i>Reference to S. B. R. admitted, not required.</i>	Government approved, and the Judges of the Supreme Court adopted the plan : they had no OBJECTION to INTIMATION being given to the Board as desired, but would not ORDER IT owing to a formal objection, .. .. .	G. O. 13 April, 30. C. O. 26 April, 31. 108. 184
2206 <i>REFERENCE.</i>	(Instructions to COMMISSIONERS OF PARTITION will be found under that head, See No. 1285, et seq.) .. .. .	108. 184
<b>DIVISION II.—ILLEGAL SEPARATIONS.</b>		
2207 <i>LEGAL SEPARATIONS Butwarra indispensable.</i>	Separations from joint undivided estates must be made as prescribed by Reg. XXV. 93, (now XIX. 14.) and NONE OTHER ARE LEGAL. This fundamental principle of the P. S. is PLAINLY laid down in the Regulations, and so plainly, that the Govt. would have supposed that it could not be mistaken, .. .. .	G. O. 23 Nov. 98. C. O. 14 Dec. 98. .. .. . <b>21. 14</b>
2208 <i>Proprietors may demand a Butwarra.</i>	Proprietors are entitled to claim SEPARATIONS and a due apportionment of the jumma, as clearly pointed out in Reg. I. 93, particularly Sec. 10; VIII. 93, Sec. 62; and XXV. 93, of which it is the basis, .. .. .	.. .. . " " "
2209 <i>Distinction of fractional shares from component parts of Muhals, &amp;c. incomprehensible.</i>	Government cannot understand the distinction drawn by the Board in the application of the last Regulation between FRACTIONAL PARTS OF SHARES, and PARTICULAR MUHALS OR TALOOQS FORMING COMPONENT PARTS OF AN Estate:—	.. .. .
2210 <i>Unless separately assessed.</i>	UNLESS separately assessed—and IF so they are SEPARATE ESTATES, .. .. .	" " "
2211 <i>Transfers without Butwarra of the assessment, invalid.</i>	If transfers have been made without a REGULAR apportionment Whether distinct Pergunnahs or Talooqs, or specific shares of estates, (See Reg. XXV. 93.)	.. .. .
- <i>Reconsolidation.</i>	They must be considered (AS FAR AS REGARDS THE JUMMA) invalid and the WHOLE estate must be held responsible for the Revenue assessed upon it previously to the transfer in the same manner as if it had never taken place, .. .. .	.. .. . " " "
2212 <i>Censure on Late Bd. Rev.</i>	The Government in issuing these orders commented in strong terms on the WANT OF KNOWLEDGE of the FUNDAMENTAL PRINCIPLES of the permanent settlement evinced by the reference of the Board, .. .. .	.. .. . " " "
2213 <i>RECENT DISCOVERIES OF SEPARATIONS without Butwarra, or Sale Process.</i>	The S. B. R. refer to several cases which have come under their notice, where estates under the permanent settlement have been illegally and irregularly sub-divided, and the subdivisions registered in the Col.'s Rent Roll, as separate estates; such partitions not having been SANCTIONED BY COMPETENT AUTHORITY under the Butwarra Regulations, nor, under the operation of the SALE LAWS, constituted distinct estates, .. .. .	C. O. 27 May, 34. .. .. . 206. 399
2214 <i>Examination of Registers. Explanation required.</i>	The S. B. R. direct the C. R. to call on their Cols. for a full explanation in each case of this nature: they will examine their Registers for that purpose, .. .. .	.. .. . 206. 399
2215 <i>Correction.</i>	After which the C. R. will report to the Bd. for authority to correct the Register.	.. .. .
2216 <i>Sales confer an Ijmalee interest.</i>	3. In the sale of FRACTIONAL PORTIONS of an estate, the PURCHASERS and their successors possess only an IJMALEE INTEREST in a joint undivided estate. .. .. .	.. .. . 206. 399

## PRESIDENCY BOARDS OF REVENUE.

DIVN. OF SETT. DIVN. II. ILLEGAL SEPARATIONS—Continued.		DRAFTS.	No. Page.
2217	<i>In common tenancy.</i> And are only to collect in the proportion of their shares as holders in common tenancy,	C. O.	
2218	<i>Not independent.</i> They are not to be regarded as INDEPENDENT Proprietors,	27 May, 34.	
2219	<i>Nor separation.</i> Nor admitted on the Register of mutations as SEPARATED MALGOOZARS,		
2220	<i>Registry or Tahood.</i> Nor allowed to execute SEPARATE Tahoods,		
2221	<i>Without a Butwarra.</i> UNLESS they have obtained a REGULAR PARTITION and apportionment of the general assessment,		
2222	<i>Deviations to be reported.</i> Where this Rule has been violated, a REPORT must be made, .. ..	206. 399	
2223	PAYMENTS OF 3. While the estate remains joint and undivided, the payments of Rev. must be carried to the credit of the ENTIRE ESTATE (save in cases under Sec. 33, Reg. XIX. 1814) by which practice the complete hypothecation of the land to Govt. will be preserved unimpaired and future irregularity of the nature above stated, will be avoided, .. ..	206. 399	

## DRAFTS OF REGULATIONS.

2224	S. B. R., C. R. AND COLS. The S. B. R. the C. R. and the Cols. are INVITED to prepare Drafts of Regulations in the form prescribed by Reg. XLI. 1793. <i>may propose.</i>	R. P. S. B. xvii.	
2225	<i>S. B. R. to state grounds.</i> The S. B. R. are directed to submit those prepared by THEMSELVES,—stating their REASONS at large—with copies of any documents not laid before Govt.		
2226	<i>And submit those of Cs. R. and Cols. approved or not.</i> Drafts prepared by Cs. R. or Cols. are to be submitted whether approved by the S. B. R. OR NOT, .. ..	.. ..	7
2227	<i>PROPOSER to send a Persian version.</i> It was ordered in the Judicial Department that officers preparing Drafts of Regulations should send with them a PERSIAN VERSION,	G. O. 6 July, 30. C. O.	
2228	<i>To be forwarded to Dy. Regr. S. D. A.</i> That in the event of its being passed into a Law, after additions and amendments or otherwise, the Persian version might be REVISED by the Dy. Regr. S. D. A. and the Bengalee Translation prepared,	6 Aug. 30.	79. 146
2229	<i>Modification ; Persian version not required ;</i> But it was shortly afterwards arranged, (on a representation from the S. D. A. that the time of making Persian Translations of rejected Regulations would be saved if the above rule were modified.)	G. O. 12 Aug. 30. C. O. 27 Aug. 30.	
2230	<i>Till after approval.</i> That the Persian version should not be required from the proposer until AFTER APPROVAL of a Draft by Government, .. ..	82. 149	
2231	MR. DAMPIER'S DRAFT. To EXTEND OVER CERTAIN TENURES OF BENGAL THE PROVISIONS OF REG. VIII. 19, AS FAR AS THEY RELATE TO THE RECOVERY OF ARREARS OF RENT,	C. O. 31 May, 33.	
2232	<i>Circulated for opinions.</i> The Board circulate the above, requesting the OPINIONS of competent Revenue Officers might be obtained by the Cs. R. and submitted, .. ..	180. 289	
2233	BACKERGUNGE. In a report on the general state of the district of BACKERGUNGE, <i>Inadequate protection of the Zemindars.</i> MR. DAMPIER brought to notice of the S. B. R. the mischievous consequences of what he styles in a subsequent letter " the system which provides ONE Law for the Govt. as creditor, and ANOTHER		

## DIGEST OF CIRCULAR ORDERS,

## DRAFTS.

Mr. Dampier's Draft—Continued.

DRAFTS. No. Page.

- for the subject,"—the Zemindars being compelled on pain of loss of their estates by sale to pay the Revenue with regularity, whilst as their only remedy in case of failure of their under tenantry to discharge their rents, they are left to the, at all events, comparatively tardy, process of a summary suit under Regs. VII. 99, and VIII. 31, .. .. 180. 293
- 234 *Unequal operation of the Laws.* In the Zemindar's case the penalty is immediate and peremptory, but in the case of the under tenants it is dilatory and dependant on the fitness or unfitness, industry or indolence of the Rev. Authorities placed in charge of a district.
- 235 *Delay in summary suits. 2 months.* The Zemindar's suits may be decided by a zealous and hard working Collector within two months.
- 236 *If no appeal 3 or 4 months.* And if no appeal is entered, his arrears may be recovered within three or four months from its being due.
- 237 *But generally a year.* But it most frequently happens that a year or more elapses before a summary suit for arrears of rent is decided, .. .. 180. 293
- 238 *Subdivisions.* \* Taluqudars, Ousut Taluqudars, Noem Ousut Taluqudars, Huwafadars, &c. In the district of Backergunge hereditary under tenures\* at fixed annual rents prevail to a great extent, and the Zemindars collect direct from the cultivators only in small and detached portions of their estates, .. .. 180. 289
- 239 *LOCAL ADVANTAGES. Abundant traffic.* The local advantages of the zillah are considerable, the Lands most fertile, there are ready vents for the produce, and a considerable trade is carried on in grain and betel-nut, with Calcutta, .. .. 180. 289
- 240 *Causes extraneous.* The difficulties of realization from the under tenants do not therefore arise from natural causes, and Mr. Dampier ascribes them to the unfair dealing of the under tenantry, mostly men of property, who appropriate all their available funds to loans at enormous interest, .. .. 180. 289
- 241 *USURY. LEGAL INTEREST.* They obtain fifty per cent. from the Ryuts—whilst the Zemindar, prosecuting under Reg. VII. 99, and even forced into a regular suit, after all attendant delays, eventually realizes twelve per cent., .. .. 180. 290
- 242 *Rack-rent.* The proper Ryuts of the Zemindar are consequently rack-rented to meet his demands, .. .. 180. 290
- 243 *Illegal cesses.* When the Zemindar forces the intermediate tenants to pay, they do not meet his demands "out of the profits of their grain speculations; or the interest of their advances, but levy fresh cesses as Durbaree Khurch, &c. .. .. 180. 290
- 244 *Ryuts the sufferers. Poverty. Food by barter.* The Ryut suffers in either instance, "all the exactions, expense of litigation, &c. are made to come on him alone in the end"—and so great is the scarcity even of the lowest circulating medium, that the transactions between the Ryuts at the hata, "for the different articles of food are conducted by barter, every thing but a bare subsistence being taken from them, by the Land-holders of one kind, or the other," .. .. 180. 290
- S. B. R. is Opp. —in concurrence.
- 245 *S. B. R. concur with Mr. Dampier.* The Board concurred with Mr. Dampier's views, as expressed in his first report above alluded to, of the necessity for a protective enactment in favor of the Zemindars. .. .. 180. 291
- 246 *Not to create under letting;* The Board would not hold out encouragement to the extension of the system of under-tenancy; they would only provide against

## PRESIDENCY BOARDS OF REVENUE.

**DRAFTS.**

S. B. M. to Govt.—Continued.

**DRAFTS.** No. Page.

- but remedy existing evils.* evils which already exist—"It is certainly equitable that those parties, from whom the State so strictly exacts its proper dues, should be furnished, by the legislature, with means for the prompt and efficacious assertion of their own claims," .. .. C. O. 31 May, 33.
- 2247 *Previous report.* The Board referred to a report of the 11th September, 1832, No. 326, in which they had expressed sentiments in accordance with those of Mr. Dampier as to the mischievous effects of PROCRASTINATION in the payment of the Revenue upon the well-being of those "upon whom all the mulcts consequent to such delay EVENTUALLY fall," .. .. 180. 291
- 2248 *Proposed drafts.* And they will prepare the draft of a REGULATION, if those views have the concurrence of Govt. .. .. 180. 291
- Reply of Government.**
- 2249 *GOVERNMENT question the necessity.* His Honor the V. P. in C. is not aware of any clause of Reg. VIII. 19, which restricts its operation to any part of Bengal.
- 2250 *Reg. VIII. 19, not limited.* The extension of the Putnee tenure depends on the will of the parties and no new enactment appears necessary. The tenure has considerably EXTENDED since the Regulation was passed, .. .. 180. 291
- 2251 *Easy of introduction.* An example set, and the practice once INTRODUCED into Backergunge its general ADOPTION would follow, .. .. 180. 291
- 2252 *And if extended ineffectual.* But, if it should, the evil will NOT be remedied. So long as the poverty and improvidence of the Ryots, and subordinate holders force them to borrow at EXORBITANT INTEREST, and leave them "at the mercy of those to whom they are indebted, or on whom they are dependant," LITTLE can be done for the amelioration of their condition, .. .. 180. 291
- 2253 *Attention promised.* It does not appear WHAT the provisions of the proposed Regulation will be, but the Govt. promise "the minute and attentive consideration which the high importance of the subject demands," .. .. 180. 292
- Rejoinder.**
- 2254 *MR. DAMPIER explains.* The Board referred to the COMMISSIONER in the SOONDERBUNS, (Mr. Dampier,) who submitted his draft with a few observations in explanation; the principal points of which have already been adverted to, .. .. 180. 292
- 2255 *Reg. VIII. 19, not limited as to space but by failure in practice.* In regard to the objections of Government, Mr. Dampier remarked, That the operation of Reg. VIII. 19; though not restricted to ANY PART OF BENGAL, is restricted to those estates, "in which the RIGHT of selling or bringing to SALE for an arrears of rent has been specially RESERVED in the engagements interchanged on the creation of the tenure," .. .. 180. 292
- 2256 *Consequently not in force Barisal, &c.* Consequently it does NOT obtain in Barisal, or Bulloah, or those parts of Jessore to which he proposed to EXTEND it. There, in many instances among the OLD tenures, neither a Pottah nor Kuboolcut exists on either side, .. .. 180. 292
- 2257 *Precautions neglected.* In the NEWLY CREATED OUSUT tenures and HUWALAS the Zemindars have omitted to avail themselves of the right to reserve the power of sale, .. ..
- 2258 *From ignorance* Partly from IGNORANCE of the LAW,—
- 2259 *From custom. and a more efficient sale law.* Partly from UNWILLINGNESS to alter custom,—not being PRESSED as now, by monthly sale: sales were then held quarterly and much discretion was left with the Collector under Sec. 6, XI. 22, .. .. 180. 292

## DIGEST OF CIRCULAR ORDERS,

DRAFTS.	<i>Mr. Dampier's Manuscript—Continued.</i>	EDUCATION.	No. Page.
2260 <i>Rack-renting ineffectual.</i>	RACK-RENTING will not long preserve the Zemindars from ruin.	C. O.	180. 293
2261 <i>Arrears of three years.</i>	The Naibs of the Zemindars have pointed out under-tenants [who did not deny it] <b>THREE YEARS</b> in arrear.	31 May, 33.	
2262 <i>Boozoorgoomed-pore.</i>	With all the authority and influence of a Revenue officer, Mr. Dampier had found it impossible to realize the outstanding balances of the Talooqdars and Ousut Talooqdars of Boozoorgoomedpore ;		
2263 <i>Resort to special Laws for Khas estates.</i>	Until he put in force Sect. 25, VII. 99, authorizing the sale of defaulting under-tenants' estates without recourse to the Courts when the superior tenure is ATTACHED OR HELD KHAS, .. ..		180. 293
	<i>Mr. Dampier's Draft.</i>		
2264 <i>PREAMBLE.</i>	Cites the existence, in the Southern and Eastern parts of Bengal of independant hereditary Talooqs, Ousut Talooqs, Shikumee Talooqs, Huwalas and Chuka, held at fixed rents and transferable, —by gift, sale or otherwise; anawerable for personal debts, and subject to process of the Courts of Judicature :—BUT from WANT OF SPECIFIC ENGAGEMENTS, NOT SALEABLE by the Zemindars FOR ARREARS OF RENT, .. ..		180. 294
2265 <i>Protection of Zemindars.</i>	As the Regulations demand the immediate and regular realization of the Revenue, from defaulting Zemindars, and their only mode of recovery, from those under-tenants, is by a dilatory and expensive process in the Courts, the following rules are enacted to be in force throughout .. ..		180. 294
2266 <i>Cl. II. &amp; III. 8, VIII. 19, extended.</i>	1. Applies Cl. II. and III. 8, VIII. 19, to such cases, although there be NO ENGAGEMENT, as required by Cl. I. of the same section.		
2267 <i>Sale process.</i>	2. SALES of such tenures to be conducted according to the rules and principles of Sects. 9, 10, 11, and 12, VIII. 19, as altered by Sect. 16. VII. 32.		
2268 <i>Under Tenures protected.</i>	3. Rules of Sect. 13, 14, 15, 16, and 17, VIII. 19, for preservation of the UNDER-TENURES in estates brought to sale by the Zemindar, in satisfaction of arrears of rent, are applied to sales under the proposed enactment, .. ..		180. 294
2269 <i>Zemindars' lien on the Land.</i>	4. Confers a LIEN upon the LAND on the Zemindar, for his fixed rent ; and in case of transfer by deed of gift, private sale, &c. as well as by sales for decrees.		
2270 <i>Attachments by Zemindars.</i>	Zemindar may attach under Sect. 7, VIII. 19, until the new proprietor registers in his Kutcherry, and enters into engagements.		
2271 <i>Registers of transfers by Zemindar.</i>	Zemindar not to DELAY REGISTRY beyond a MONTH after notification made, with the CONSENT of the transferee to the transfer.		
2272 <i>Forfeit for delay of such Registry.</i>	If delay ARISE, the transferee may petition the Civil Court who may issue an injunction for registry, within fourteen days, and FINE the Zemindar up to TEN PER CENT. on the annual jumma of the under tenure, for FAILURE, .. ..		180. 295
	<b>EDUCATION.</b>		
2273 <i>REFERENCE.</i>	ENDOWMENTS for learning—See ENDOWMENTS.		
	<i>Of Wards of Court—Govt. Schools.</i>		
2274 <i>OF WARDS AND SCHOOLS GENERALLY.</i>	The S. B. R. circulate the following order and correspondence connected with a plan for the Education of WARDS of Court, and the establishment, generally, of GOVT. SCHOOLS, .. ..	G. O.	6 July, 37.
	C. O.	407. 749	1 Aug. 37.

## PRESIDENCY BOARDS OF REVENUE.

**EDUCATION.****OF WARDS.—Continued.****EDUCATION.** No. Page.

*Obligations  
in regard to  
Wards.*

The education of Wards, it is observed in a Letter to Govt. below noticed, is "an OBLIGATION fully admitted in the regulation\*.

G. O.  
6 July, 37.  
C. O.  
1 Aug. 37.

2275 *By Regulation.*

\* Regulation X. 1793, Section 27. "It is not less a duty to cultivate the MINDS of the Wards, and to imbue them with correct moral feelings, than to take care of their estates," .. .. .

407.753

2276 *But neglected.*

"In cases of minority when the minor may be a male, the superintendence of his female relations is not to be allowed after the expiration of the 5th year; and on his attaining the age of tuition it must be the first care of the guardians to procure proper teachers, to give him an education suitable to his situation in life." Although "NO PLAN" had yet been "prescribed for its fulfilment," and the Public Wards had, "grown up as ignorant and depraved, as any other persons of the class to which they belong," .. .. .

407.753

2277 *RULES.  
Restrictions  
of Govt.*

The S. B. R. direct attention to the RULES, and the qualifying RESTRICTIONS of the Government; .. .. .

407.749

2278 *Summons to  
S. Station.*

And EXPLAIN that the intention of Rule IV. is that the C. R. on his arrival at a station, shall summon and examine all the Wards in the district—whether receiving education at their own homes or at Govt. Seminaries,

2279 *All in the  
District.*

Not those of the district, if under education IN ANOTHER, .. .. .

407.749

2280 *NECESSITY FOR  
SCHOOLS.  
in every Zillah.*

The Board observe that the proper execution of the plan and the attainment of the important object of raising up a body of public servants of superior moral and intellectual qualifications to the present, and the general diffusion of knowledge require that GOOD SEMINARIES, English and vernacular, should be established in EVERY Zillah, .. .. .

407.749

2281 *Present purposes.*

This though not practicable AT ONCE, may be provided for without delay, at the more IMPORTANT stations.

2282 *Inquiries.  
Estraneous  
support.*

The Board are prepared to communicate with the EDUCATION COMMITTEE, when schools are recommended, and they may be advised of the extent of voluntary CONTRIBUTION to be expected, .. .. .

407.750

2283 *Aid of natives.*

And they look for aid from OPULENT NATIVES,

2284 *Titles and  
distinctions  
held out.*

The attention of such persons should therefore be directed to the orders, offering the encouragement of TITLES and HONORABLE REWARDS for acts of public beneficence, .. .. .

407.750

2285 *PROCEEDINGS  
1830 and 1831.  
Suggestions  
of Government*

Summary of Proceedings in 1830 and 1831.

The Govt. under date the 12th Aug. 1830, consulted the S. B. R. on a plan of educating the public Wards, .. .. .

407.751

2286 *Hindoos.*

Hindoos, it was proposed should be educated at the COLLEGE, and Board and Lodging provided in the neighbourhood,

2287 *Mahomedans.*

MAHOMEDANS to be brought up at their COLLEGE, .. .. .

407.751

2288 *Opposition.*

From the replies to a C. O. issued to the Cn. R. it appeared that PUBLIC FEELING was too strongly OPPOSED to admit of the adoption of the plan.

2289 *Objections.*

The OBJECTIONS urged were,

*Separation.  
Distance.  
Low association.  
Infidelity.*

1. Separation from mothers,
2. Distance and unhealthiness of Calcutta,
3. Association with youths of low caste,
4. Infidel principles imbibed at the Hindoo College. .. .. .

407.751



## DIGEST OF CIRCULAR ORDERS,

<b>EDUCATION.</b>		Proceedings in 1830, 1831—Continued.	<b>EDUCATION.</b> No. Page.
2290	<i>Absenteeism.</i>	Two of the Commissioners. Mr. Money and Mr. Stockwell added, 5. Indisposition to a country life, 6. Absenteeism.	G. O. 8 July, 87. G. O. 1 Aug. 37. 407. 751
2291	<i>PROPOSITION S. B. R. Tutors. Seminaries.</i>	The Board proposed, in modification of the Government plan, 1. Private Tutors, 2. Establishment of SEMINARIES at SUDDER STATIONS.	.. .. 407. 751
2292	<i>APPROVAL OF GOVT. Intended recommendation to Ct. Drs. SUBJECT DROPPED.</i>	The V. P. in C. entirely APPROVED the scheme; the Board were informed that the matter would be taken into further consideration, in the General Department, with the view, if the Govt. funds were inadequate, to an application to the COURT of DISCRETION;—but received no further communication on the subject.	.. .. 407. 751
<b>Present propositions.</b>			
2293	<i>REVIVED BY S. B. R. Review Advantages.</i>	The S. B. R. revives the subject (in a letter to Govt. under date the 27th June 1837), and advert to the important benefits which would attend the measure;—the number of the Wards;—the wealth and influence which they represent;—and the advantages resulting from the same experiment in OTHER COUNTRIES in leading the powerful and opulent classes to assist in the promotion of the education of their countrymen.	.. .. 407. 751
2294	<i>Time favorable.</i>	The TIME favorable—the Education Committee having actually established Seminaries at most of the great stations in Bengal.	.. .. 407. 752
<b>RULES.</b>			
<b>RULES.</b>		It was therefore proposed that,	
2295	<i>GOVERNMENT SEMINARIES.</i>	I. Unless sufficient reason exist against it, EVERY WARD be educated, residing so as to attend DAILY at some Government Seminary.	.. .. 407. 752
	<i>Report of Head Master.</i>	The head master to REPORT half-yearly on his progress, to the Col.	.. .. 407. 752
2296	<i>TUTORS. Nomination. Appointment.</i>	II. If valid reason be urged against the above plan, a qualified Tutor to be appointed, nominated by the nearest relatives and approved by the Col.	.. .. 407. 752
2297	<i>Differences of opinion.</i>	III. DIFFERENCE OF OPINION as to tutors to be referred to Cs. R. and S. B. R. if necessary.	.. .. 407. 752
2298	<i>EXAMINATIONS by Cols.</i>	III. Collectors to EXAMINE the Wards and report yearly on their progress to the Cs. R. for transmission to the S. B. R.	.. .. 407. 752
2299	<i>By Cs. R. rewards.</i>	IV. Cs. R. on their periodical visits arriving at a station to assemble there all the wards in the district; inquire into their conduct;—examine them in their studies; and confer books and scientific instruments as honorary rewards for good moral conduct and proficiency.	.. .. 407. 752
2300	<i>Expected acquiescence. Reasons.</i>	It was hoped that no serious objections would be offered to the above plan of education at the PUBLIC SEMINARIES, as the principal families have AGENTS residing at the PROVINCIAL CAPITALS. (Full liberty is to be given to send all Wards to the Presidency or any district seminary preferred, See No. 2314.)	.. .. 407. 752
2301	<i>Success of a similar plan.</i>	The measures suggested were SUCCESSFULLY pursued in two instances at Midnapore and two at Balasore, reported by the then C. R. Cuttack, Mr. Stockwell.	.. .. 407. 753

## PRESIDENCY BOARDS OF REVENUE.

**EDUCATION.****Rules—Continued.****EJECTMENT.** No. Page.

2302	<i>Result.</i>	In three of the instances objections were started and overcome by persuasion; the fourth was voluntary; and the result of all was, in every way, satisfactory, .. .. .	G. O. 6 July, 37. C. O. 1 Aug. 37.	407. 753
	<b>EDUCATION.</b>	<b>KIND OF EDUCATION.</b>		
2303	<i>Qualification to manage.</i>	The first object to be to impart to the Wards such knowledge as will render them competent to the INDEPENDANT management of their estates; viz. Arithmetic with the English and vernacular languages, .. .. .		407. 753
2304	<i>Other acquisitions.</i>	To this should be added History, Geography and the Elements of science, especially of those sciences connected with AGRICULTURAL improvements, .. .. .		407. 753
2305	<i>Relatives to guide.</i>	The views of the nearest relations to prevail as to the KIND of education, .. .. .		407. 753
2306	<i>Exception.</i>	"EXCEPT in points absolutely necessary to qualify a Zemindar to MANAGE HIS ESTATE properly," .. .. .		407. 753
		<b>Government Orders.</b>		
2307	<i>GOVERNMENT approve.</i>	The plan was approved and sanctioned generally, .. .. .		407. 753
2308	<i>Concurrence of mother, &amp;c.</i>	WILLING CONCURRENCE of the mother and nearest relatives to be secured if possible, in each case, .. .. .		407. 753
2309	<i>Compulsion prohibited.</i>	Influence NOT COMPUSSION to be the means of the introduction of pupils into Govt. Seminaries, .. .. .		407. 754
2310	<i>EXISTING SCHOOLS.</i>	There are now Govt. Seminaries at Patna, Bhagulpore, Moorsheadabad, Bauleah, Dacca, Chittagong, Midnapore, and Gowahatty, And at the Presidency, .. .. .		407. 754
2311	<i>WANTING Arracan, S. W. Frontier.</i>	Thus ALL the Commissionerships are provided EXCEPTING Arracan and the Jurisdiction of the Governor General's Agent S. W. Frontier, .. .. .		407. 754
2312	<i>Also Cuttack.</i>	It might be a HANDSHIP to require Wards to come up from CUTTACK to MIDNAPORE, .. .. .		407. 754
2313	<i>Midnapore inconvenient.</i>	Government suggest that the S. B. R. might RECOMMEND the Public Instruction Committee to establish a school at CUTTACK, .. .. .		407. 754
2314	<i>CHOICE OF SCHOOLS.</i>	Free option should be allowed to relatives to send Wards to ANY Public Seminary, as well as to THE PRESIDENCY. e. g. Natives of Tipperah may prefer Dacca to Chittagong, and of Tirhoot, Patna to Bhagulpore. .. .. .		407. 754
2315	<i>Precaution.</i>	THE FOURTH rule should be distinctly limited to Wards EDUCATED AT HOME, (See No. 2278,) .. .. .		407. 754

**EJECTMENT.****By Zemindars.****ILLEGAL EJECTMENT.**

PROVISION FOR CASES OF ILLEGAL EJECTMENT WITHOUT SUMMARY PROCESS, UNDER REG. VII. 9 9.

C. O.  
29 Aug. 37.

## DIGEST OF CIRCULAR ORDERS,

<b>EJECTMENT.</b>		<b>Illegal Ejectment—Continued.</b>	<b>EMBANKMENTS.</b>	<b>No. Page.</b>
2316	<i>By Zemindars cognisable by Cols.</i>	EJECTMENT as above, is like OTHER cases under Reg. VIII. 31, and Act VIII. 35, COGNIZABLE by Cols. But unlike cases for arrears and exactions of rent, under the summary suits laws, (See APPEALS, No. 468 et seq.) appeals from decisions of Cols. ARE OPEN to the Cs. R. .. .. .	C. O. 29 Aug. 37.	
2317	<i>Reference from Cuttack.</i>	This construction arose out of an application from the C. R. Cuttack, for authority to make known his interpretation of the Law to the above effect, throughout his Jurisdiction, .. .. .		414. 760
	<i>Case.</i>	Mr. Ricketts argued—		
2318	<i>Necessity for previous process,</i>	1. That the S. D. A. have ruled that Sec. 18, VIII. 19, 'does not allow a Zemindar to oust without process under Sec. 15, VII. 99, .. .. .		414. 760
2319	<i>Remedy, if not.</i>	2. The S. D. A. have ruled also that declaration implies a REMEDY, in case of contravention, .. .. .		414. 760
2320	<i>With the Judge.</i>	3. In the same spirit it was declared by the Court that in a case of contravention, the JUDGE could restore to possession, on a summary application, .. .. .		414. 760
2321	<i>With the Col.</i>	4. And it was again ruled, that all such cases, (not coming within the cognizance of the Magistrate) should be referred to the COL. under Reg. VIII. 31, .. .. .		414. 760
2322	<i>Cols. must receive complaints.</i>	5. Cols. are therefore BOUND to receive such complaints.		
2323	<i>But it is not known.</i>	But such is not the custom, nor is it generally known that Cols. possess such authority, .. .. .		414. 760
2324	<i>Proposed promulgation. Distinction.</i>	Mr. Ricketts therefore proposed to promulgate the construction of the Law, directing the Cols. to open a REGISTER for such cases, SEPARATELY from ORDINARY Reg. VIII. 31, suits. .. .. .		414. 760
2325	<i>Appeal or not, to Cs. R.?</i>	Mr. Ricketts at the same time desired to know whether Cs. R. were COMPETENT to hear APPEALS from Decisions of Collectors.		
2326	<i>Promulgation sanctioned.</i>	The S. B. R. in reply informed the C. R. that he was at liberty to INSTRUCT THE COLS. as he proposed, .. .. .		414. 760
2327	<i>Appeal is open to Cs. R.</i>	And that cases of the above nature ARE appealable to the C. R., under the limitations prescribed for appeals against summary decisions in Sec. 4, VIII. 31, .. .. .		414. 760

**EMBANKMENTS.****DIVN. I.—PUBLIC OR GOVT. EMBANKMENTS.****§ 1. LIABILITY OF GOVT. AND ZEMINDARS.**

		<b>Inquiries.</b>	<b>G. O.</b>
2328	<b>GENERAL INQUIRIES.</b>	The S. B. R. circulated the following INQUIRIES in conformity to the instructions of Govt. in a letter abstracted below: The replies were desired in opposite columns to the questions, .. .. .	31 Mar. 35. C. O. 6 June, 35. 264. 487
2329	<b>AT SOLE CHARGE of Govt.?</b>	1. In what Pergunnahs of the District of ——— Embankments are kept up at the SOLE CHARGE and expense of Government.	
2330	<b>Amount?</b>	And the average annual amount, .. .. .	264. 488
2331	<b>Authority?</b>	2. Under what authority or engagements the expense is paid BY GOVT.—A concise but clear detail of all documents, noting the precise terms of specification as to Embankments to be maintained, and the authority of the Board or Govt. under which those terms were employed, .. .. .	264. 488

## PRESIDENCY BOARDS OF REVENUE.

**EMBANKMENTS. DIVN. I. § 1. LIABILITY OF GOVT. AND ZEMS.—Cont. EMBANKMENTS. No. Page.**

2332	<i>Govt. liable or not ?</i>	3. After personal scrutiny, Cs. R. to state their opinion whether Govt. is bound by any engagement at the D. S.—or previously—or subsequently to incur the expense, .. ..	G. O. 31 Mar. 35. C. O. 264. 488
2333	<i>Remissions ?</i>	If any and what REMISSIONS were made for Poolbundee at the D. S. or since, .. ..	6 June, 35. 264. 488
2334	<i>Engagements ?</i>	Or whether the Zemindars have at any time executed engagements to defray the expense, .. ..	264. 488
2335	<i>GOVT. NOT BOUND. How borne ?</i>	4. When Govt. is NOT bound, to state how it is equitable that the expense should be borne, .. ..	264. 488
2336	<i>Rateably ?</i>	Whether in RATEABLE PROPORTIONS among the Zemindars, severally, of the estates protected, .. ..	264. 488
2337	<i>AT JOINT EXPENSE ?</i>	5. In what Pergunnahs or estates embankments are kept up at the JOINT EXPENSE of the Govt. and Zemindars, .. ..	264. 488
2338	<i>Govt. liable for its quota ?</i>	Whether by the D. S. Govt. is, or is NOT, bound to bear its quota of the expense, .. ..	264. 488
2339	<i>Authority ?</i>	Detailing the DOCUMENTS and authority upon which Govt. has been held LIABLE, .. ..	264. 488
2340	<i>Amount ?</i>	And the average annual AMOUNT of expenditure, disbursed by Govt. in each case, .. ..	264. 489
2341	<i>ZEMINDARS LIABLE, Where ?</i>	6. In what Pergunnahs or estates the ZEMINDARS under engagements entered into or maintained at the D. S. are bound to keep up the whole repairs, .. ..	264. 489
2342	<i>How compelled ?</i>	In case of neglect how they are MADE to fulfil their engagements, .. ..	264. 489
2343	<i>Or by what means Govt. is protected ?</i>	Or in what manner apprehended LOSS to the PUBLIC REVENUE is from the default is provided for, .. ..	264. 489
2344	<i>Care enjoined in inquiries ; and report.</i>	As a comprehensive and scrutinizing investigation into the whole question of the LIABILITY of Govt. is contemplated, it was desired that the information should be as complete and satisfactory as possible, and such full and accurate data furnished as to obviate the necessity for FUTURE REFERENCE, .. ..	264. 489
2345	<i>By 1 Sept. 1835.</i>	The report was required on or before the 1st SEPT. 1835.	
		Call for the above by Govt.	
2346	<i>GOVT. ORDERS.</i>	The orders of Govt. of the 31st March 1835, above adverted to, Case referred, forwarded a communication from the Military Board,	
2347	<i>General inquiries.</i>	And required the opinion of the S. B. R. upon the CASE SPECIALLY REFERRED, and generally, upon the question whether the expense of embankments should be defrayed in the P. S. provinces from the coffers of Govt. .. ..	264. 489
2348	<i>Equitable responsibility of Zemindars.</i>	The Governor considered that where Govt. is NOT bound by the engagements of the Perpetual Settlement to keep up old or establish new embankments, the expense should be rateably defrayed by the estates protected, .. ..	264. 489
2349	<i>No remission allowed for inundation.</i>	By the P. S. it was provided that while the public demand should not be increased, NO REMISSION should be claimed or granted on the score of loss from inundation, .. ..	264. 489
2350	<i>But relief practically granted.</i>	But the state is often OBLIGED to forego its rights ; or, " which in effect is the same thing as far as the INTEREST OF MONEY is concerned," to receive payment by distant instalments, .. ..	264. 489

## DIGEST OF CIRCULAR ORDERS,

<b>EMBANKMENTS.</b> DIVN. I. § 1. LIABILITY OF GOVT. AND ZEMS.— <i>Cont.</i> <b>EMBANKMENTS.</b> No. Page.			
2351	<i>Zemindars should pay.</i>	It is therefore <b>EQUITABLE</b> , that the Zemindars should defray the cost of protection from such calamities.	G. O. 31 Mar. 35.
2352	<i>And appear to be bound.</i>	Especially as there is reason to think as urged by Mr. Truscott, that in countries subject to inundation the perpetual demand was <b>FIXED</b> , with reference to <b>THAT CONTINGENCY</b> , .. ..	C. O. 6 June, 35. 264.489
2353	<i>Inquiries ordered.</i>	The Government direct <b>PARTICULAR</b> inquiries into <b>RECORDS</b> , and reference to the Local Authorities, if necessary.	.. ..
2354	<i>Refusal in Pubna.</i>	The case of a refusal by the Zemindars of <b>PUBNA</b> , to pay for a very necessary embankment—reported by Mr. Mills—was <b>CITED</b> by Govt.	.. .. 264.490
2355	<i>Compulsory measures proper.</i>	The Governor was not aware whether the parties could be legally <b>COMPELLED</b> to pay; but the case suggested the propriety of rendering such payments compulsory, .. ..	.. .. 264.490

## § 2: SYSTEMS OF MANAGEMENT.

## Accounts.

2356	<b>EXAMINATION AND AUDIT.</b>	By the system under which the <b>COMMITTEES</b> of Embankments, (Reg. VI. 06,) were <b>ABOLISHED</b> ; it was ordered that the accounts <i>On abolition of committees,</i> should be	R. P. C. LXXIII.
2357	<i>By Cs. R.</i>	Examined by Cs. R.	
2358	<i>Civ. Audr.</i>	Forwarded to Civil Auditor, and	
2359	<i>Government.</i>	Submitted finally to Government, .. ..	.. .. 36
2360	<i>Joint control Cs. R. and Supervisor.</i>	The above was the course when the Embankments were placed under the Cs. R. and <b>SUPERVISOR GENERAL</b> conjointly,	G. O. 11 Aug. 29. C. O.
2361	<i>As above.</i>	The officers in charge were to prepare the annual accounts and transmit them as above, .. ..	14 Aug. 29. .. .. 39.101
2362	<i>To be passed within estimate.</i>	And the Civil Auditor was instructed to <b>PASS</b> them if <b>WITHIN</b> the estimates, .. ..	.. .. 39.101
2363	<b>SUPG. ENGRS.</b>	When the embankments were transferred to the control of the <b>SUPERINTENDING ENGINEERS</b> it was ordered that,	G. O. 20 Sep. 31.
2364	<i>Reports Annl. and completion, by Cols. Supg. Engrs.</i>	<b>ANNUAL</b> Reports accompanied by <b>COMPLETION</b> reports certified by Col. should be submitted to the <b>SUPG. ENGRS.</b>	C. O. 4 Oct. 31.
2365	<i>Milty. Bd.</i>	And by them forwarded to <b>MILITARY BOARD</b> to be passed in the usual manner, .. ..	.. .. 124.198

## ADVANCES.

## Advances.

2366	<i>Economy and expedition.</i>	The Superintending Engineers are enjoined to apply in <b>DUE TIME</b> for the necessary advances for "early and economical execution of the works," .. ..	.. .. 124.198
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## Berhampore—Allahabad.

2367	<b>SPECIAL management.</b>	When the Cs. R. and <b>SUPERVISOR GENERAL</b> were invested with the control, and the Cols. were placed under them conjointly, special reservation was made of these two divisions.	G. O. 11 Aug. 29. C. O.
2368	<i>Col. Macleod.</i>	Berhampore—under Colonel Macleod.	14 Aug. 29.
2369	<i>Garrison Engrs.</i>	Allahabad—under the Garrison Engineer;	
2370	<i>Supervisor General.</i>	Subject, as the Cols. to the control of Cs. R. and <b>SUPERVISOR GENERAL</b> , .. ..	.. .. 39.101

## Complaints.

2371	<b>COMPLAINTS to Cols.</b>	All complaints regarding the construction and repair of bunds are to be preferred to <b>THE COLS.</b> ;	G. O. 20 Sep. 31.
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## PRESIDENCY BOARDS OF REVENUE.

<b>EMBANKMENTS.</b>		DIVN. I. § 2. SYSTEMS OF MANAGT.— <i>Cont.</i>		<b>EMBANKMENTS.</b>		No. Page.
2372	<i>Supg. Engrs.</i>	Who will examine into and refer them to the	SUPERINTENDING	G. O.		
	<i>ENGINEERS,</i>	.. .. .	.. .. .	20 Sep. 31.	124.	198
<b>Control—Management.</b>				C. O.		
				4 Oct. 31.		
2373	<i>CONTROL, &amp;c.</i>	On the ABOLITION of the	COMMITTEES of embankments under	R. P. C.		
	<i>Abolition of</i>	Reg. VI. 06 the following was the system of	CONTROL and EXECU-	LXXI.		
	<i>Committees.</i>	TIVE MANAGEMENT.				
2374	<i>Cs. R.</i>	1.	Commissioners of Revenue.			
2375	<i>Cols.</i>	2.	Collector,			
2376	<i>Eur. &amp; Nat. Officers.</i>	3.	European and Native Officers,	.. .. .	..	34
2377	<i>CHANGE of system.</i>	By the rules promulgated in furtherance of a	NEW SYSTEM the	G. O.		
		control was arranged as follows :—		11 Aug. 29,		
2378	<i>Cs. R. Supervisor General.</i>	1.	A Supervisor General was associated with the	C. O.		
		general control before exercised by the	Committees,	.. .. .	14 Aug. 29.	39 . 101
2379	<i>Cols. Salt Agents.</i>	2.	Cols. and Salt Agents in immediate charge,	.. .. .	..	39 . 101
2380	<i>Berhampore &amp; Allahabad.</i>	Berhampore and Allahabad excepted under	control of Colonel			
		Macleod and the Garrison Engineer,	.. .. .	..	39 . 101	
2381	<i>Eur. and Nat. officers.</i>	3.	European and Native officers under	control of the Supervi-		
		sors; they are also,	.. .. .	..	39 . 101	
2382	<i>Control.</i>	4.	Under the general control of the	Cols. and Salt Agents and		
		Cs. R. to be exercised in communication with the	Supervisor,	.. .. .	39 . 101	
2383	<i>Differences. Cs. R. and Sup. Genl.</i>	5.	Differences of opinion between the	Cs. R. and Supervisor		
		General to be referred to	S. B. R. and Govt.	.. .. .	39 . 101	
2384	<i>FURTHER CHANGE; SUBSEQUENTLY the GENERAL CONTROL was transferred to the MILTY. BOARD.</i>	MILITARY BOARD, when the following was the arrangement.		G. O.		
				18 Dec. 30.		
2385	<i>All questions to be referred to Military Board.</i>	1.	All questions connected with embankments were ordered to	C. O.		
		be referred to the	MILITARY BOARD,	.. .. .	1 Feb. 31.	100 . 169
2386	<i>Control as under.</i>	The control vested in the	Cs. R. and SUPERVISORS GENERAL WAS	G. O.		
		transferred to		20 Sep. 31.		
2387	<i>Supg. Engrs.</i>	2.	Superintending Engineers.	C. O.		
2388	<i>Ex. Officers.</i>	3.	Executive Officers in immediate charge guided by the	Superintending Engineers,	.. .. .	124 . 197
2389	<i>Duty of Cols.</i>	4.	But COLS. are required to keep themselves informed and	forward any representations regarding embankments which they		
		may think desirable to the	SUPERINTENDING ENGINEERS,	.. .. .	124 . 197	
2390	<i>Differences of opinion.</i>	5.	DIFFERENCES OF OPINION between the	SUPERINTENDING EN-		
		GINEERS and CIVIL AUTHORITIES to be referred to	Govt. through	the MILITARY BOARD.		
2391	<i>Nat. Estabts.</i>	6.	NATIVE ESTABLISHMENTS, under the	EXECUTIVE OFFICERS, ..	..	124 . 197
<b>ESTIMATES.</b>				<b>Estimates.</b>		
2392	<i>WHEN Cs. R. HAD THE CONTROL.</i>	1.	When Cs. R. had the	GENERAL CONTROL,	R. P. C.	
	<i>Cols.</i>		To be prepared by	Cols.	LXXII.	
	<i>Cs. R.</i>		Submitted to	Cs. R.		
	<i>S. B. R.</i>		To Sudder Board of Revenue,			
	<i>Govt.</i>		And Government,	.. .. .	..	36

## DIGEST OF CIRCULAR ORDERS,

<b>EMBANKMENTS.</b>		DIVN. 1. & 2. SYSTEMS OF MANAGT.— <i>Cont.</i>	<b>EMBANKMENTS.</b>	No. Page.
2393	UNDER Cs. R. II. AND SUP. GENL. Cols. & Salt Agts. Cs. R.	When SUPERVISORS GENERAL were JOINED with Cs. R. To be prepared before 1st Dec. by officers in charge; viz. Cols. and Salt Agents, and submitted To Cs. R.—who, after asking for any necessary information would pass them To the Supervisors General, without delay. By whom they would be sent To Sudder Board of Revenue; and by them To Government,	G. O. 11 Aug. 29. C. O. 14 Aug. 29.	
	<i>Superv. Gen.</i>			
	<i>S. B. R.</i>			
	<i>Govt.</i>			39. 101
2394	<i>Dilatoriness.</i>	Orders were issued through the MILITARY BOARD and circulated by the S. B. R. in consequence of an application for the sanction of embankments in the 24 Pergunnahs having been DELAYED till the month of MAY—directing that,	G. O. 17 May, 31. C. O. 27 May, 31.	
2395	<i>On close of rains.</i>	Estimates shall be made IMMEDIATELY on the BREAKING up of the RAINS,		111. 187
2396	<i>To Govt. by 1st January.</i>	To be forwarded, all that are ready, so as to reach Government by the 1st JANUARY.		
2397	<i>Delay reported.</i>	And if any be delayed, cause of the delay to be explained,		111. 187
2398	UNDER SUPO. ENGRS. AND MILTY. BOARD. <i>Es. Officers.</i> <i>Cols. Salt Agents.</i> <i>Verification.</i>	III. When the control was transferred to the SUPERINTENDING ENGINEERS and MILITARY BOARD. Executive Officers to prepare estimates immediately on the close of the rains. To be submitted to Cols. or Salt Agents, Verified by them either after "actual inspection or the report of persons qualified to judge," and when they are "satisfied" that the work is requisite and that the rates appear reasonable, they will, before 1st December, Return them to the Executive Officers who will then send them to	G. O. 20 Sep. 31. C. O. 4 Oct. 31.	124. 197
	<i>Return to Es. Officers.</i>			
	<i>Supg. Engrs.</i>	The Superintending Engineer, who (after inquiry if necessary) will lay them before		
	<i>Milty. Board</i>	The Military Board. who will submit them for the final orders of		
	<i>Government.</i>	Government.		124. 197
<b>Officers' Establishments.</b>				
2399	<i>Cols. &amp; Cs. R.</i>	I. As ABOVE—all were under control of Cols. and Cs. R.— European and Native,	R. P. C. LXXI.	35
2400	<i>Supervisor.</i>	II. As ABOVE—1. All were subject to the control and author- ity of the Supervisor. 2. Also generally to Cols. and Cs. R. and Salt Agents, All European Officers were to be appoint- ed by Cs. R. in communication with Supervisors General—differences of op- inion being referred to Govt. through S. B. R.	G. O. 11 Aug. 29. C. O. 14 Aug. 29.	39. 101
	<i>Cols. Cs. R.</i>			
	<i>&amp; Salt Agents.</i>			
	<i>Eur. Officers.</i>			
	<i>Cs. R. Superv.</i>			
	<i>Genl. Difference</i>			
	<i>of opinion.</i>			
	<i>Government.</i>			
		3. Cols. to nominate native Officers for ap- proval of Cs. R.		39. 101
2401	<i>Controlling Officers.</i>	III. As ABOVE.—Under the system thus noted the executive officers became controlling officers, and Native Establishments were placed under them,	G. O. 20 Sep. 31. C. O. 4 Oct. 31.	124. 197
<b>Records—Plans.</b>				
2402	<i>To Cols.</i>	The RECORDS of the Committees under Reg. VI. 06, were trans- ferred in the first instance to THE COLS.	G. O. 11 Aug. 29.	

## PRESIDENCY BOARDS OF REVENUE.

<del>EMBANKMENTS.</del>		DIVN. I. § 2. SYSTEMS OF MANAGT.—Continued.		<del>EMBANKMENTS.</del>	No. Page.
2403	Cs. R.	Cs. R. were then to SELECT what they required for THEIR officers.	C. O.		
			14 Aug. 29.	39	102
2404	To Milty. Bd.	Records and plans were ordered to be transferred from Cols. and Salt Agents to the Military Board.	G. O.		
			20 Sep. 31.		
2405	Executive officers.	Those with the SUPERVISORS of EMBANKMENTS to EXECUTIVE OFFICERS.	C. O.		
			4 Oct. 31.		
2406	Revenue officers.	The REVENUE OFFICERS to reserve such as it appeared essential to RETAIN, .. .. .		124.	198
DIVISION II.—ZEMINDAREE EMBANKMENTS.					
2407	ADVANCES	Advances under Reg. XXXIII. 93, and other Regulations for Cs. R. & S. B. R. EMBANKMENTS, RESERVOIRS and WATER COURSES may be made by Cs. R. and reported immediately for sanction of S. B. R. ..	R. P. C.		
			LXI.	..	32
2408	Recoverable within the year.	But they shall not be made in ANY CASE without a distinct assurance of RECOVERY within the year, .. .. .		..	32
2409	CONTROL BY Cs. R.	Cs. R. to exercise a GENERAL CONTROL with powers of the late Committee's Regn. VI. 06.	G. O.		
			11 Aug. 29.		
2410	Personal inspection. All officers.	Availing themselves of every opportunity of PERSONAL inspection, and requiring OFFICERS in immediate CHARGE to do the same, ..	C. O.		
			14 Aug. 29.	39	101
2411	CONTROL IN COLS.	Control vested generally in THE COLS.	G. O.		
			20 Sep. 31.		
2412	Neglect, injury to the Govt. Line.	If an EXECUTIVE OFFICER should consider the repair of any Zemindaree Bunds essential to the COMPLETENESS of a GOVT. LINE he shall report to the Col. .. .. .	C. O.		
			4 Oct. 31.	124.	198
2413	Requisition to Zemindar.	Col. on receipt of such intimation shall require the Zemindar LEGALLY BOUND, to COMPLETE the work, according to a specification to be furnished, in a given time, .. .. .		..	124. 198
2414	Refusal or neglect.	If the Zemindar REFUSE or NEGLECT, Col. to acquaint the Executive officer who will, HIMSELF, execute the work, .. .. .		..	124. 198
2415	Report.	COPY of the Report to be furnished to SUPERINTENDING ENGINEER, .. .. .			
2416	Power of Supp. Engineer.	Superintending Engineer may COUNTERMAND further proceedings, pending reference to the Military Board, .. .. .		..	124. 198
2417	Objections by Cols.	Collector also may make EXCEPTIONS to the Report of the Ex. Offr. for submission to the Military Board and Government, ..		..	124. 198
2418	Col. to realize the cost.	BILLS for works executed as above will be passed by Military Board and Government; and sent to Cols. for REALIZATION from the parties, .. .. .		..	124. 198
DIVISION III.—BUNDS OF PETTY GOVERNMENT AND KHAS MUHALS.					
2419	SPECIAL ORDERS.	SPECIAL orders have been issued in regard to THESE Embankments by the S. B. R.	C. O.		
			27 June, 37.		
2420	Not included under Supp. Engineer.	The Rules (G. O. 20th Sep. 31.) do NOT place the petty embankments in the interior of Govt. Muhals, and Muhals held khas, under the EXECUTIVE OFFICERS, .. .. .		..	398. 735
2421	Cs. R. may sanction repair to debit of the Muhals.	In those instances the S. B. R. authorize THE Cs. R. to order necessary disbursements for their construction and repair, debiting the Muhals improved, .. .. .		..	398. 735
2422	Limitation 10 per Ct. on Jumma.	The expense it is expected will not generally exceed TEN PER CENT. upon the JUMMA, .. .. .		..	398. 735



## DIGEST OF CIRCULAR ORDERS.

<b>TREASUREMENTS.</b>		<b>DIVN. TH. GOVT. AND WHAS MUHALS.</b>	<b>ENDOWMENTS.</b>	<b>No. Page.</b>
2423	REPORT TO S. B. R. if not sufficient.	If it be necessary to expend MONEY; or if the benefit be SHARED BY OTHER ESTATES, A Report to be made to the S. B. R.	C. O. 27 June, 37.	391. 735

**EMBEZZLEMENTS.**

2424	REFERENCE.	(See TREASURIES—Nos. 6002 et seq. and 6044 et seq.)
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**ENCAMPMENTS.**

2425	REFERENCE.	(See MILITARY SUBJECTS, No. 3346 et seq.)
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**ENDOWMENTS.**

2426	CONTROL BY Ca. R.	ENDOWMENTS of LANDS for pious and beneficial purposes— together with all PUBLIC EDIFICES of the nature specified in Sect. 2, XIX. 10, are placed under the superintendence of the Ca. R. . .	R. P. C. L.	..
2427	Also of LOCAL AGENTS.	To whom the LOCAL AGENTS appointed under the same Regulation are subject, ..	..	.. 29
2428	Co-operation of Nat. Gentlemen.	NATIVE GENTLEMEN may be associated with the LOCAL AGENTS at their discretion, (See No. 3301 et seq.) ..	..	.. 29
2429	Report called for.	A Circular Order was addressed to the Local Agents by the S. B. R. requiring a report in a Tabular Form, on all "endowed INSTITUTIONS OF LEARNING," ..	G. O. 15 Mar. 36. C. O.	299. 530
2430	Form.	The Form will be found at No. 6341 of the Appendix. It comprises—PAST history and PRESENT state—and RULES best calculated to correct existing abuses or neglect, to be entered in the appropriate column, ..	11 April, 36.	299. 532
2431	Rushba Bagh endowment.	The above orders arose out of a communication from Govt. in consequence of a report from Mr. ADAM regarding a valuable Moslem endowment at RUSHBA BAGH, Thanah Nattore, Zillah Rajeshahee for mixed purposes of religion, charity and learning, the trusts of which though held by the original grantee were supposed to be IMPERFECTLY satisfied, ..	..	299. 531
2432	REPORTS called for from Sp. Dy. Cols. of endowments investigated.	The S. B. R. communicated orders of Govt. requiring Reports from all officers exercising the powers of Resumption of cases decided by them, "in which LANDS or MONEY may appear to have been appropriated to purposes connected with EDUCATION," whether the Grant be UPHOLD or RESUMED, ..	G. O. 20 Sep. 36. C. O. 28 Oct. 36.	331. 610
2433	How far retrospective.	The Reports, the S. B. R. order shall be retrospective—so FAR as to include the details of cases decided by the several Cols. and Sp. Depy. Cols. antecedently to the Govt. Order in the offices which they at present hold.	..	..
2434	Not to other districts.	They will NOT revert to cases decided by them in OTHER DISTRICTS.	..	..
2435	Specification.	The Reports are to embrace ALL circumstances of the grants including Present VALUE, Apparent INTENTION of the Granter, and Actual DISPOSAL of funds by present administrators, ..	..	331. 610
2436	Modification.	Subsequently the requisition for reports from the Cols. and Sp. Dy. Cols. of Resumption was extended to all cases, whether the grant be resumed or upheld, in which the professed object of the alienation of the Revenue was GENERAL UTILITY or BENEVOLENCE, 25 July, 37.	G. O. 6 July, 37. C. O.	406. 749

## PRESIDENCY BOARDS OF REVENUE.

ENGLISH, PERSIAN AND THE VERNACULAR LANGUAGES. ENGLISH, &c. No. Page.

## Precaution.

- 2437 **ABOLITION OF PERSIAN.** The correspondence and orders on this subject tend generally to the abolition of the PERSIAN and the substitution of the English and Vernacular languages, in ALL Public business in the Revenue Department. G. O. 30 June, 37. C. O. 11 July, 37.
- 2438 *Too strong a preference for English.* But the Government caution the S. B. R. in bringing about the change, lest by shewing too GREAT A PREFERENCE TO THE ENGLISH over the vernacular, they fall into the evil of substituting one foreign language for another, .. .. 400. 737
- Progress of the change.
- 2439 **S. B. R. recommend English as indispensable for Dy. Cols. IX. 33.** The change of system, and recent discussions originated in a recommendation of the S. B. R. "that a complete acquaintance with the English language be held for the future an INDISPENSABLE qualification for the appointment of a Dy. COL. IX. 33. G. O. 31 Jan. 37. C. O. 13 Feb. 37. 354. 660
- 2440 *Reasons. General advantages.* The grounds of the recommendation were,—  
1. GENERALLY; to induce that METHOD and DISTINCTNESS, which distinguish the proceedings of their superiors; thus strengthening, extending and improving the public service, .. .. 354. 661
- 2441 *Disadvantage.* 2. SPECIALLY; the disadvantage of ignorance of English threatening to undo the benefit which the labors of the Dy. Cols. are calculated to afford, .. .. 354. 661
- 2442 *Accumulation of unreported settlements.* In SETTLEMENTS particularly the European Supervisors are IMPEDDED or altogether at a stand. In Behar 190 settlements were lying over for revision, made in Persian in 1834, 1835 and 1836, .. .. 354. 661
- 2443 **GOVERNMENT object.** The Government were NOT prepared to exclude highly competent applicants on account of ignorance of English. .. .. 354. 661
- 2444 *But partially assent.* But, aware of the advantage of SETTLEMENT REPORTS being drawn up in that language, .. .. 354. 661
- 2445 *And announce.* And with a view to ENCOURAGE the study of it, and to the GENERAL BENEFIT of the Revenue Department, the Govt. ordered a public announcement, .. .. 354. 661
- 2446 *Preference to English candidates on a par.* That when candidates are ON A PAR in regard to OTHER qualifications, PREFERENCE will be given to the one most competent to transact business in English, .. .. 354. 661
- 2447 **S. B. R. proceed.** The S. B. R. followed up the above orders, with injunctions to keep in view the OBJECT of the Government:—in furtherance of which the Cs. R. and subordinates were instructed, C. O. 16 May, 37. 375. 701
- 2448 *Letters, reports, &c. to be in English.* To receive from Dep. Cols. IX. 33, all LETTERS, reports and statements submitted in English, which are at present furnished in that language by covenanted officers. .. .. 375. 701
- 2449 *And no business in Persian.* The Board see no reason for those officers to conduct their business in Persian—which might be done exclusively in ENGLISH or BENGALIE, .. .. 375. 702
- 2450 *That can be otherwise accomplished. Especially applicable to Dy. Cols. IX. 33.* They hope to propose, at no distant date, a DEFINITIVE PLAN for the substitution of English and the Vernacular for Persian and INVITE SUGGESTIONS. Meanwhile;—they are utterly opposed to FORCING the Persian into NEW OFFICES and on a new class of officers who BARELY understand it,—and they look for the co-operation of the Local authorities to prevent such an abuse from ARISING or EXTENDING, .. .. 375. 702

## DIGEST OF CIRCULAR ORDERS.

ENGLISH, &c.	General charge.	ENGLISH, &c.	No. Page.
2451 GENERAL CHANGE.	The promised orders shortly followed. C. R. were directed to take effectual measures to substitute, as far as UNOBJECTIONABLY practicable, the English and the Vernacular for the Persian in the business of the Revenue Department, .. ..	C. O. 30 May, 37.	385. 711
2452 Correspondence English.	The Board directed that the CORRESPONDENCE of European and so qualified Native officers should be conducted in English only.		
2453 Never Persian.	And that Persian should NOT ON ANY ACCOUNT be used, .. ..	385. 712	
2454 English the language of the Department.	English is the LANGUAGE OF THE REVENUE DEPARTMENT, Revenue proceedings are SENT HOME in English, Correctness and accuracy will be PROMOTED, and the influence of corrupt Amlah be DIMINISHED if drafts be all written or revised by the EUROPEAN OFFICERS, in HIS OWN language, .. ..	385. 713	
2455 Correspondence in Vernacular.	If want of leisure or of Clerks prevent, the VERNACULAR of the district to be the LANGUAGE of COMMUNICATION, .. ..	385. 711	
2456 Orders for Eur. offrs. in English.	All ORDERS, original or on Petitions, or other papers addressed to European officers, to be written in English, .. ..	385. 713	
2457 ALL ORDERS, &c.	All orders, advertisements, notices, summonses;—		
2458 OR DOCUMENTS for the people only vernacular.	All documents whatever, INTENDED FOR THE PEOPLE to be in the VERNACULAR language, and in no other, .. ..	385. 712	
2459 Petitions in any language.	PETITIONS must be received whether written in English or Persian, or the vernacular, .. ..	385. 712	
2460 FORMS called for, English and Vernacular.	The S. B. R. in a subsequent order desired the C. R. to send FORMS of all ordinary REVENUE PAPERS to be printed and furnished to the Collectors in the English and the vernacular languages, or in the vernacular only, .. ..	C. O. 13 June, 37.	392. 732
2461 To be printed.	To be furnished in the EXACT FORM required for printing, .. ..	392. 732	
	Rebision and Final Orders.		
REVISION RULES.	The S. B. R. circulate the following Rules and the Correspondence out of which they arose.	G. O. 30 June, 37.	
2462 English correspondence.	I. English to be substituted for the Persian only in that part of the Correspondence of European officers not directly intended for the INFORMATION OF THE PEOPLE, .. ..	C. O. 11 July, 37.	400. 736
2463 General business.	II. The vernacular to be substituted for the Persian in EVERY OTHER department of Public business, .. ..	400. 736	
2464 Reports of progress.	III. Proceedings in furtherance of these orders to be reported till the CHANGE is COMPLETE, .. ..	400. 736	
2465 Vernacular indispensable for Native Officers.	IV. Thorough knowledge of the VERNACULAR to be an INDISPENSABLE QUALIFICATION for Native Officers, .. ..	400. 736	
2466 Advantages of English.	V. And when in OTHER respects, candidates are ON A PAR as to qualifications, PREFERENCE will be given to the ONE MOST CONVENIENT in English, .. ..	400. 736	
2467 Vernacular must be acquired.	VI. Persons not having a competent knowledge of the VERNACULAR to be required to ACQUIRE it without delay, .. ..	400. 737	
2468 MR. DAMPIER.	Mr. Dampier the C. R. Chittagong, had proposed to remodel Introduction of his establishment; introducing ENGLISH instead of Persian.		
2469 Plan approved.	The Board had APPROVED his plan;—		
2470 Indispensable for Serishtedars.	And in proposing an arrangement for the 24 Pergunnahs Collectorate, they had urged that whatever OTHER qualifications were		

## PRESIDENCY BOARDS OF REVENUE.

Final Orders.—Continued.

ENGLISH.—No. Page.

necessary for a Serishtedar, an adequate knowledge of ENGLISH G. O.  
and the vernacular were INDISPENSABLE. .. 30 June, 37. 400.737

Orders of Govt.—On the changes generally.

C. O.

11 July, 37.

- GOVERNMENT. It was notified to the Board,  
2471 *Vernacular.* 1. That the Government observed with MUCH SATISFACTION  
their efforts for the INTRODUCTION of the VERNAacular language, .. 400.737
- 2472 *English.* 2. Nor was the Governor indisposed to sanction any PROPER  
MEASURES to encourage the cultivation of ENGLISH.
- 2473 *The former, unmixed good.* The FORMER object is AN UNMIXED GOOD, .. .. 400.737
- 2474 *The latter caution necessary.* As to the latter—"it may be necessary to guard against its  
interference with the PRIMARY OBJECT and the substitution of one  
FOREIGN language FOR ANOTHER, .. .. 400.737

On Mr. Dampier's proposal.

- 2475 *Objection.* The LATTER observation applies to Mr. Dampier's proposals.
- 2476 *Persian more generally known.* As Persian is better known, and to many more, than the English,  
the PEOPLE WOULD NOT GAIN, BUT LOSE.
- 2477 *Reorganization disapproved.* On that principle the Govt. OBJECT to the proposed REORGANI-  
ZATION of Mr. Dampier's Establishment, .. .. 400.737

On the propositions of the S. B. M.

- 2478 *ENGLISH IN SERISHTEDARS.* The Governor CONTRASTS with the proposed measure of requir-  
ing in Serishtedars a complete knowledge of English, the PARA-  
MOUNT OBJECT of the ready transaction of business by EUROPEAN  
FUNCTIONARIES in the vernacular language, .. .. 400.738
- 2479 *Objections exclusion.* His Lordship objects to the requisition of English as an INDISPEN-  
SABLE qualification for office in a Serishtedar, and consequent ex-  
clusion of many of the most able and NOT THE LEAST TRUST-WORTHY  
individuals—subordinates of long service—from all hope of ad-  
vancement, .. .. 400.738
- 2480 *Of local can- didates.* Whilst, in REMOTE districts especially it would for a long time  
shut out all LOCAL CANDIDATES, .. .. 400.738
- 2481 *Doubts.* Nor does His Lordship see how it would sensibly tend to OVI-  
ATE PECULATION, or correct the ill repute of Native officers, .. .. 400.738
- 2482 *Communication in the vernacular with Eur. offrs.* Nor any advantage of intercommunication in English between  
Serishtedars and European officers in English, which would not  
be attained by such intercommunication in THE VERNAacular,—
- 2483 *Qualification of Coult. offrs.* A QUALIFICATION on the part of COVENANTED OFFICERS to be  
MORE RIGIDLY INSISTED ON, .. .. 400.738
- 2484 *Private intercommunica- tion purely mischievous.* The above observation apply to PRIVATE communications between  
COLS. and SERISHTEDARS; to use the English PUBLICLY in such  
cases would be PURELY MISCHIEVOUS, .. .. 400.739
- 2485 *Higher advantages of English.* His Lordship looks rather to HIGHER ADVANTAGES from the cul-  
tivation of English than facility of intercourse between European  
Functionaries and subordinate officers, .. .. 400.739
- 2486 *Higher moral standard.* To the realization of a higher standard of MORAL RECTITUDE and  
the diffusion of ENLIGHTENED OPINIONS and GENERAL PRINCIPLES.
- 2487 *Public spirit.* To the creation of PUBLIC SPIRIT—giving to the possessor an  
improved chance of success, in every department or profession, .. .. 400.739
- 2488 *GOVERNMENT support assured.* The Governor assured the Board of his cordial support in carry-  
ing through the BENEFICIAL CHANGE commenced,—

Determination.

## DIGEST OF CIRCULAR ORDERS,

ENGLISH, &c.	Determination—Continued.	ESTABLISHMENTS, &c. No. Page.
2489 Limited.	But that change must be LIMITED—	G. O.
2490 Vernacular.	1. To the introduction of the VERNACULAR into EVERY DEPARTMENT of Public business, EXCEPT the correspondence of European officers, .. .. .	30 June, 37. C. O. 11 July, 37. 400. 739
2491 English. Further limitation.	2. ENGLISH to be substituted for Persian in SUCH CORRESPONDENCE only; .. .. . LIMITED STILL FURTHER.	400. 782
2492 Orders for the people.	3. ALL ORDERS which the people have a strong and direct interest in quickly and correctly understanding, to be issued in THEIR OWN language, .. .. .	400. 739
2493 Correspondence vernacular. REPORTS.	4. EUROPEAN OFFICERS not to be precluded, under pressure of business, from corresponding in THE VERNACULAR, .. .. . His Lordship looks for the co-operation of the Cs. R. and the Cols. and desires REPORTS OF PROGRESS, from time to time, ..	400. 739 400. 739
	Education of OFFICERS.	
2494	It is ordered that a knowledge of English and the vernacular be part of the EDUCATION of PUBLIC WARDS, and at all the GOVERNMENT SEMINARIES, .. .. .	407. 753
	ESCHEATS.	
2495 Nuzzool. Powers of Cs. R.	Respecting Nuzzool or ESCHENTS the C. R. subject to S. B. R. exercises the powers of late Bd. Rev. under the Regs.—on his report the S. B. R. will report to Govt. whether property of this description shall be sold or otherwise disposed of, .. .. .	R. P. C. LIX. 29
2496 INVALID JAGGERS S. B. R.	In like manner escheats of INVALID JAGGER LANDS will be under the control of THE C. R. subject to control of S. B. R. ..	R. P. C. LIX. 30
2497 Permanent settlements.	Government have determined that the power of confirming permanent settlements of INVALID JAGGERS is conferred on the S. B. R. under Regs. I. 04 and XI. 08. Under which construction all PREVIOUSLY SANCTIONED were confirmed, .. .. .	G. O. 24 Mar. 35. Appx. 5. 768
	ESCORTS.	
2498 REFERENCE.	See MILITARY SUBJECTS.	
	ESTABLISHMENTS.	
	General Rules.	
2499 CONCURRENCE two Mem. S. B. R.	ALL QUESTIONS connected with establishments FIXED OF TEMPORARY must be considered by the S. B. R. COLLECTIVELY, or by at least TWO MEMBERS, .. .. .	R. P. S. B. XV. 6
2500 EXTENSION Powers Cs. R.	One of the objects of the revision of the Rules of Practice was to provide for the ENTIRE CONTROL of all ESTABLISHMENTS, by Cs. R. without appeal to the S. B. R. .. .. .	327. 598
	DIVISION I.—FIXED ESTABLISHMENTS.	
	§ 1. GENERAL.	
2501 PLURALITIES prohibited.	ASSISTANTS in PUBLIC OFFICES since the 25th Feb. 1793, are precluded from doing duty, .. .. .	G. O. 25 Feb. 93.
2502 Whatever class.	Whether European, Portuguese or Native, .. .. .	C. O. 1 Mar. 93.
2503 Pay or section. Govt. Officers.	On MONTHLY pay, or BY SECTION, In any two or more OFFICES of GOVT., or	
2514 Or private.	Also of PRIVATE INDIVIDUALS, PUBLIC BODIES, or HOUSES OF AGENCY, .. .. .	12. 8

## PRESIDENCY BOARDS OF REVENUE.

~~ESTABLISHMENTS.~~ DIVN. I. § 1. GENERAL. — *Continued.* ~~ESTABLISHMENTS.~~ Page.

2505	<b>DISMISSION AND REINSTATEMENT.</b>	REINSTATEMENT is not ordered as a RULE in case of the reversal of a decree under which a Native officer may be dismissed. The rules at large, applicable to such cases, will be found under the head DISMISSION OF NATIVE OFFICERS, (No. 2080 et seq.)	—	85. 63
2506	<b>ALTERATIONS.</b>	No alteration shall be made in the NUMBER, DESIGNATION OR SALARY, of the fixed establishment, in any office under the authority of the S. B. R., without the sanction of GOVERNMENT, ..	R. P. C. LXIII.	.. 33
2507	<b>REMOVAL.</b>	THE S. B. R. are competent to direct the removal of any NATIVE OFFICER of a SUBORDINATE Revenue Establishment whenever for special reasons they deem it necessary, ..	R. P. C. LXV.	.. 33
2508	<b>POWERS OF Cs. R.</b>	The Cs. R. have the powers of the late Bd. Rev., touching the APPOINTMENT, RESIGNATION, SUSPENSION or REMOVAL of any Native officer on THEIR OWN or a SUBORDINATE's establishment, ..	R. P. C. LXVI.	.. 33
2509	<b>PENSIONS.</b>	Public servants INCLUDED in, and EXCLUDED from, the operation of the SUPERANNUATION pension rules, ..	—	101. 171
2510	<b>PERSONAL ALLOWANCES.</b>	Officers receiving PERSONAL ALLOWANCES are to be promoted as vacancies occur, and their personal allowances ABORDED, by decreasing them in proportion to the enhancement of salary obtained, ..	G. O. 1 Dec. 29. C. O. 18 Dec. 29.	54. 112

## § 2. SECRETARY'S OFFICE, S. B. R.

	<b>ATTENDANCE.</b>	Rules for OFFICE ATTENDANCE.	G. O.	
2511	<i>Ordinary.</i>	Ordinary attendance (Sundays excepted) SIX HOURS per diem.	9 May, 88.	
2512	<i>Time.</i>	Mornings or evenings, as the Secretary may think proper. Evening attendance LIMITED to 9 p. m.		
2513	<i>Extraordinary.</i>	Extraordinary attendance for URGENT BUSINESS gives no claim for extra allowance, ..	—	1. 3

## § 3. COMMISSIONERS OF REVENUE.

2514	<b>STATEMENTS.</b>	The Cs. R. were required, under the Rules of Practice, to send to the S. B. R. a Quarterly Statement of all CHANGES in, and an Annual Statement of, all FIXED ESTABLISHMENTS of their OWN and SUBORDINATE Officer, ..	R. P. C. LXVIII.	.. 34
2515	<b>ORIGINAL SCHEDULE.</b> <i>Modification.</i>	The Schedule of the 30th Dec. 1828 by which the establishments OF THE Cs. are regulated, is No. 6288 of the Appendix. LOWER Provinces the scale is 568 Rs. WESTERN Provinces 748 Rs. per mensem, including 50 Rs. per mensem for contingencies. But independantly of any special modifications, a GENERAL ALTERATION was made by the appointment of Unc. Assistants, and the reduction (prospectively but not immediately) of the salaries of head clerks, (See Nos. 6123—57.) ..	—	101. 81
2516	<b>TRAVELLING CHARGES.</b> <i>Original rule.</i>	TRAVELLING CHARGES were allowed at the constitution of the office of C. R. when ACTUALLY OUT, on the same scale as that previously sanctioned for JUDGES ON CIRCUIT, ..	—	.. "
2517	<b>NEW SCALE.</b>	The following NEW SCALE of travelling allowances was established on the 29th May 1829, ..	G. O. 29 May, 29. C. O. 12 June, 29.	25. 79
		<b>NATIVE OFFICE.</b>	<b>ENGLISH OFFICE.</b>	
		Salary up to 10 Rs. 2 as. p. diem. (Modified See No. 2518.)	Salary up to 60 R. 12 as. p. diem.	
		— 25 Rs. 4 as. p. diem.	— 100 1 Rupee,	
		— 40 6	— 200 2 Rs.	
		— 60 8	Above 200 3 Rs. p. diem.	
		— 80 12		
		— 100 1 R. p. diem.		

## DIGEST OF CIRCULAR ORDERS,

ESTABLISHMENTS. DIVN. I. &amp; 3. COMMS. OF REVENUE—Cont. ESTABLISHMENTS. No. Page.

		Bills to be drawn for the period ACTUALLY out, by writers WITH THE Cs. R. and passed under HIS COUNTERSIGNATURE, ..	C. O. 12 June, 29.	25. 79
2518	Chuprassees, and menials.	But CHUPRASSEES and other officers drawing salaries under Rs. 6 per mensem were subsequently REDUCED from 2 as. as above to ONE ANNA PER DIEM, ..	G. O. 22 Mar. 31. C. O. 2 April, 31.	106. 178
2519	Audit Fixed.	BILLS of the Cs. R. if in conformity to the SCALE of the 30th Dec. 1828, may be passed by the Civil Auditor, without FURTHER express sanction, ..	C. O. 17 July, 29.	32. 96
2520	Travelling charges.	Also TRAVELLING charges, in their CONTINGENT BILLS, if according to the scale above, at No. 2517, ..	G. O. 24 Nov. 29.	59. 189

## § 4. COLLECTORS.

2521	Dewan abolished.	Arrangements on ABOLITION of the office of DEWAN, ..	—	31. 21
2522	Creditors.	Nominations by Cols. should shew distinctly that the party nominated is NOT A CREDITOR, DEPENDANT OF A CREDITOR, &c. &c. ..	—	65. 44
2523	NOMINATIONS. Form.	A FORM was prescribed for NOMINATIONS by Cols. (See No. 6286 Appendix,) ..	—	77. 52
2524	CHUPRASSEES Travelling.	Chuprassees out in the Moofussal with Cols.—salaries being under 6 Rs. per mensem—allowed ONE ANNA PER DIEM, TRAVELLING CHARGES, ..	—	106. 178
2525	ATTESTATIONS Native Officers.	Native Officers especially Serishtedars are on no account to be permitted to EVADE their RESPONSIBILITIES, and the obligation to sign and CAUSE TO BE SIGNED and attested, all official documents and accounts, ..	—	175. 285
2526	NOTORIOUS MALPRACTICES.	Serishtedars are responsible for not reporting NOTORIOUS MALPRACTICES of Amlah;—they will be held to CONNIVE and PARTICIPATE:—or if a plea of IGNORANCE be advanced it is a plea of DISQUALIFICATION, ..	—	296. 526

## § 5. SPECIAL DEPUTY COLLECTORS.

2527	CONTROL TRANSFERS.	A Sp. Dy. Col. will exercise the same powers of control as a Col. over his own establishment. It was expected that Cols. would transfer to Sp. DEPUTIES the proportion of their establishment assigned specially for RESUMPTION DUTIES, ..	C. O. 2 Jan. 37.	342. 627
2528	Optional with Sp. Dy. Col.	Though transfer should have been practicable, it was not the object of the orders to FETTER the Sp. Deputies in THEIR SELECTION.	..	..
2529	Not restricted.	They were UNSHACKLED in that respect—subject of course to the ORDINARY SUPERVISION of the Cs. R. ..	..	342. 627
2530	Serishtedars.	Serishtedars, from the nature of their duties being more than ordinarily liable to STRONG TEMPTATION, to be LIBERALLY remunerated.	..	..
2531	SCALE Provisional.	The following scale was suggested as a TEMPORARY arrangement : Serishtedar, ..... 100 p. men. Peshkar 50, 4 Mohurrirs 30, 20, 10, 10 = 70, 120 .. Muhafiz 50, Nazir 15, ..... 65 .. 4 Chuprassees at 4, ..... 16 .. Koranee Mullah 4, Gungajulee, 4, ..... 8 .. Paper and contingencies, ..... 15 .. English writer, ..... 50 ..	Rupees 374 p. men. ..	342. 628

## § 6. OF WARDS' ESTATES.

2532	OF MANAGERS the MANAGER OF A WARD'S ESTATE to be fixed and confirmed by THE Cs. R.	All ESTABLISHMENTS proposed by a Col. to be entertained under R. P. C. XXIII. ..	..	20
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## PRESIDENCY BOARDS OF REVENUE.

ESTABLISHMENTS.		DIVN. I. § 6. WARDS' ESTATES.		ESTABLISHMENTS.		No.	Page.
2533	Ct. of WARDS S. B. R. <i>Distribution.</i>	The establishment of the COURT of WARDS—SUDDER BOARD OF C. O. REVENUE—reduced from 600 Rs. to 250 Rs. per mensem, and the 14 April, 29. sums severally specified below allowed to the Cs. R. for Mohurirs and writers.					
		RETAINED.					
		Head Examiner, 250 p. mensem,	250 p. men.				
		DISCONTINUED.		DISTRIBUTED.			
		Sub-examiner, 150	Allipore, Bauleah, ea. 50,	100			
		First Assistant, 80	Bhagulpore, Burdwan, ea. 40,	80			
		Second Assistant, 50	Chittagong, Dacca, ea. 50,	100			
		Stationery, 70	Moorsheadabad,	50			
			Cuttack,	20			
		Rs. 600 p. mensem.		Rs. 600 p. men.		..	13. 68
2534	<i>Yearly Distribution of remainder.</i>	A Form, (See No. 6344 Appendix,) has been prescribed for reporting on the general distribution of cost of the Sudder Establishment, and charges on account of WARDS' ESTATES,				..	306. 540

## DIVISION II.—TEMPORARY ESTABLISHMENTS.

## § 1. GENERAL.

2535	<i>Original application.</i>	It was ordered by the late Bd. Rev. (Rule VIII. 13th April, 1819, for contingent Bills) that Cols. applying for TEMPORARY establishments, should state the probable period for which they would be required,	C. O. 13 April, 19.	
2536	<i>Renewal.</i>	If the duty were NOT accomplished within the period, FURTHER APPLICATION to be submitted stating the additional period for which necessary,		45.30
2537	<i>AUDIT.</i>	No charge could be PASSED in contingent Bills till SUCH SANCTION was communicated,		" "
2538	<i>POWERS OF S. B. R.</i>	ALL may be sanctioned by the S. B. R. as required by the URGENCY of PUBLIC BUSINESS in ANY subordinate office,	R. P. C. LXIV.	" 33
2539	<i>STATEMENTS to S. B. R.</i>	Quarterly STATEMENTS were ordered to be furnished by Cs. R. of their own and all other temporary establishments to the S. B. R.	R. P. C. LXVIII.	
2540	<i>Discontinued.</i>	But they are now discontinued,		328.606
2541	<i>RENEWAL after 6 months.</i>	For INTERMEDIATE orders regarding statements of temporary establishments, See STATEMENTS and PERIODICAL RETURNS. Establishments of a TEMPORARY nature do not GENERALLY require the sanction of Government after the expiration of SIX MONTHS, only those "EXTRA TO THE FIXED" entertained to meet any pressure of business,	G. O. 14 Oct. 34.	228.438

## § 2. FOR ATTACHMENT.

2542	<i>Limitation 10 p. cent on S. Jumma.</i>	By an order of the late Bd. Rev. establishments for ATTACHMENT should not exceed TEN PER CENT. on the Sudder Jumma of MALGOOZARRE ESTATES,	C. O. 14 Jan. 35.	
2543	<i>Or net produce.</i>	Nor in estates NOT Sudder Malgoozarce, on the NET PRODUCE,		74.50
2544	<i>Excess the exception.</i>	Cases may occur in which the scale MUST be GREATLY EXCEEDED but the foregoing is to be the GENERAL RULE and exceptions are to be reported,		" "
2545	<i>Petty Estates.</i>	In cases where the estate was so small, that ten per cent. on the Sudder Jumma would NOT suffice, the attachment was to be made by the SUDDER CANOONDO,		" "



## DIGEST OF CIRCULAR ORDERS,

<b>ESTABLISHMENTS.</b> DIVN. II. § 2. FOR ATTACHMENT— <i>Cont.</i>		<b>ESTABLISHMENTS</b> No. Page.
2546	<b>POWERS OF</b> Cs. R. are empowered to sanction establishments for attachment under Sec. 30. VII. 99, WITHOUT REFERENCE to §. B. R.	R. P. C. .. XX. .. 19
§ 3. FOR BUTWARAS.		
2547	<b>FRAUDS OF</b> <b>AMEENS.</b> The late Bd. Rev. passed the following PRECAUTIONARY rules in consequence of individuals offering themselves as BUTWARAS AMEENS, merely to obtain the advance of ONE-THIRD, WITHOUT any intention to PERFORM THE DUTY, .. .. .	C. O. 16 April, 19. .. 46. 31
2548	<b>SECURITY.</b> I. SECURITY to be taken for REFUND of the first advance.	
2549	<i>For all advances.</i> II. As well as for the SECOND PORTION of the per centage on proof to the Col.	
2550	<i>Refund Col. Bd. Rev.</i> SUBJECT TO CONFIRMATION of the Bd. Rev.	
2551	<i>Delay.</i> Of FAILURE to commence in due time;	
2552	<i>Inadequate progress.</i> Or if PROGRESS be INADEQUATE;	
2553	<i>Exception.</i> Unless delay be beyond control, .. .. .	.. " "
2554	<b>INEFFICIENT BALANCES.</b> ADVANCES from the PUBLIC TREASURY—(held in INEFFICIENT BALANCE)—prohibited, and the following Rules passed for the provision of Butwarra Establishments, .. .. .	C. O. 4 Mar. 28. .. 93. 69
<b>RULES.</b>		
2555	<i>Full advance.</i> I. An ADVANCE equivalent to the full commission per Schedule annexed to Cl. I. 15, XIX. 14, to be required from ALL applicants, ..	.. 93. 70
2556	<i>Deposited.</i> II. The advance to be held IN DEPOSIT, to be given out, as prescribed by Cl. III. and IV. 15, XIX. 14, .. .. .	.. " "
2557	<i>Failure.</i> III. If one or more sharers fail, Col. to levy as an ARREAR OF REVENUE, .. .. .	.. " "
2558	<i>Tender by one party.</i> IV. The foregoing rules do not apply, when a party may tender the WHOLE AMOUNT of charges to ACCELERATE proceedings, ..	.. " "
2559	<i>Reimbursement.</i> V. In all such cases the Col. shall take care that the shares are REIMBURSED in due proportion to the TENDERING PARTY, ..	.. " "
2560	<i>Assurance of reimbursement.</i> VI. Col. may give the foregoing ASSURANCE to the tendering party.	
2561	<i>No advance by Govt.</i> VII. But in no case shall an advance be made BY GOVT.	
2562	<i>Add. expenses.</i> VIII. ADDITIONAL EXPENSES. Unforeseen expenses to be levied by a SEPARATE CONTRIBUTION, in ADVANCE.	
2563	<i>Recusancy.</i> IX. In case of RECUSANCY and OBSTRUCTION.	
2564	<i>Advance and adjustment.</i> 1. Collector may realize in full from the WILLING PARTIES subject to eventual ADJUSTMENT.	
2565	<i>Or levy from recusants.</i> 2. Or proceedings must be SUSPENDED until the amount can be levied by SALE of the PROPERTY of parties recusant, .. .. .	.. " "
2566	<i>Powers of Cs. R.</i> Temporary establishments for the DIVISION and ALLOTMENT OF JUMMA of estates, and monthly allowance of Officers to be determined BY Cs. R. .. .. .	R. P. C. LXVII. .. " 34
§ 4. COMMISSIONERS OF REVENUE.		
2567	<i>Extra Mohurrirs and sanction of Govt.</i> Cs. R. cannot entertain extra Mohurrirs, writers, &c. nor extra Dufteries, Bhistees, Clashes or Peons without SPECIAL SANCTION of Govt. .. .. .	G. O. 24 Nov. 29. .. 59. 119
2568	<i>Section writing.</i> SECTION-WRITING is also ALTOGETHER prohibited, .. .. .	.. 59. 119
§ 5. FOR EMBANKMENTS.		
2569	<b>REFERENCE.</b> See EMBANKMENTS. (No. 2399 et seq.)	

## PRESIDENCY BOARDS OF REVENUE.

<del>ESTABLISHMENTS.</del>	DIVN. II. TEMPORARY ESTABLISHMENTS—Continued.	<del>ESTABLISHMENTS.</del>	No. Page.
	§ 6. EXPENSES UNDER REG. II. 19.		
2570	<b>RESUMPTION CHARGES.</b> Measurements, &c. in resumption cases under Reg. II. 19, are not chargeable to INDIVIDUALS, and should be carried as incurred at the instance of the Col. under authority of the Bd. Rev. (now Cs. R.) AT ONCE into the CONTINGENT BILLS of the Collectors,	G. O. 15 May, 28. C. O. 13 June, 28.	96 . 72
	§ 7. "EXTRA TO THE FIXED."		
2571	<b>LIMITATION of six months.</b> The following orders of Govt. were circulated by the CIVIL AUDITOR, and are recorded on the proceedings of the S. B. R. of the 14th September 1832.		
2572	<b>Neglect.</b> Establishments NOMINALLY temporary, entertained ORIGINALLY under due sanction have been maintained for LONG PERIODS OF YEARS,—the grounds of appointment lost sight of,—and they have been looked upon as FIXED and necessary, at a great charge to the STATE,	G. O. 31 Aug. 32. to Civ. Audr.	154 . 248
2573	<b>Limitation.</b> Therefore the discretion given to Boards, Cs. R., and other officers is LIMITED TO SIX MONTHS,		154 . 249
2574	<b>Date to be cited.</b> Date of the order to be cited in the contingent Bill and held to have effect ONLY FOR SIX MONTHS,		154 . 249
2575	<b>Disallowed after 6 months.</b> Afterwards to be DISALLOWED, if not sanctioned by Govt. (These orders are not applicable to MEASURING ESTABLISHMENTS.)		154 . 249
2576	<b>RENEWALS. Recent orders.</b> With reference to the foregoing order, it was directed that whenever it may be necessary to employ such establishments BEYOND the limited period, the following points are to be observed,	C. O. 17 June, 34.	213 . 425
2577	<b>Original necessity.</b> I. That the Local Authorities state SUCH NECESSITY in their FIRST application,		213 . 425
2578	<b>Specification for renewal.</b> II. When it may be found impossible to dispense with the services of such Temporary or Extra Establishments before, or at, the period for which they were originally sanctioned, the Local Authorities with their APPLICATION FOR AN EXTENSION, will state,		213 . 425
2579	<b>Progress.</b> 1. What PROGRESS has been made in execution of the duty for which they were engaged.		
2580	<b>Prevention.</b> 2. What circumstance PREVENTED its completion within the estimated period.		
2581	<b>Requisition.</b> 3. For what FURTHER period wholly or partially they will be indispensably required,		213 . 425
2582	<b>EXPLANATION of limitation.</b> It was subsequently explained that the limitation to six months applies EXCLUSIVELY to establishments under this Section, viz. to "such temporary establishments in the Revenue Branch of the service as may be entertained EXTRA TO THE FIXED establishments," and may be required to meet any PRESSURE in the discharge of "CURRENT BUSINESS,"	G. O. 30 Oct. 32. to W. Prov. C. O. 14 Oct. 34.	228 . 438
2583	<b>REFERENCE.</b> Rules were then laid down for the AUDIT of MEASUREMENT and KHAS establishments as below,		228 . 438
	§ 8. KHAS.		
2584.	<b>RULES FOR AUDIT. Not within limitation.</b> Khas establishments are to be charged in the JUMMA KHURCH of the respective Muhals. If SEVERAL estates be under ONE Tuhseeldar to be AFFORTIONED. Detail accounts to be audited by Cs. R. and REVIEWED ANNUALLY by the Board; these establishments not being included in the LIMITATION of the 21st August 1832, by which the sanction of Govt. was required in cases beyond six months,		228 . 438

## DIGEST OF CIRCULAR ORDERS,

ESTABLISHMENTS.

DIVN. II. TEMPORARY ESTABLISHMENTS—Contd.

ESTABLISHMENTS. No. Page.

## § 6. FOR MEASUREMENTS.

2585	<b>RULES.</b>	The following rules have been prescribed regarding measuring establishments.	C. O. 2 April, 28.	
2586	<i>Persian application.</i>	Persian proceedings to be held to accompany the recommendation to the Bd. Rev. (now Cs. R.) stating, .. .. .		94 . 71
2587	<i>Cause.</i>	1. CIRCUMSTANCES rendering measurement necessary, .. .. .		" "
2588	<i>Extent.</i>	2. Estimated EXTENT of land, .. .. .		" "
2589	<i>Rate per day.</i>	3. Number of BERGAHS to be measured per diem, .. .. .		" "
2590	<i>Time.</i>	4. TIME required for completion. .. .. .		" "
2591	<i>Expense.</i>	5. TOTAL EXPENSE to be incurred, with reference to the ordinary price of labor, .. .. .		" "
2592	<i>Time to be limited.</i>	If the Board (now Cs. R.) sanction,—the limitation of time to be stated in THE SUNNUD, .. .. .		" "
	<i>REPORT after measmt. delay.</i>	After measurement an ENGLISH REPORT to be furnished without delay, .. .. .		" "
2593	<i>Circumstances.</i>	1. CIRCUMSTANCES of the measurement.		
2594	<i>Opinion.</i>	2. OPINION whether the Ameen has done his duty.		
2595	<i>Procrastination.</i>	3. Has not unnecessarily PROLONGED his deputation.		
2596	<i>Benefit.</i>	4. ANTICIPATED BENEFIT in return for the expense.		
2597	<i>Security.</i>	It is presumed that SECURITY will be furnished before the Ameen goes into the Moofussil, and if the duty be protracted he must be informed that he is liable to RETRENCHMENT, .. .. .		" "
2598	<i>INQUIRIES AS TO FRACTION.</i>	The Board circulate an extract of a letter from the Western Board, 4th Feb. 34, on the subject of the work performed by measuring establishments preparatory to SETTLEMENTS under Reg. VII. 1822, with inquiries as to, .. .. .	C. O. 7 Mar. 34.	198 . 380
2599	<i>Number ?</i>	1. THE NUMBER and DESIGNATION of persons on an efficient party ?		
	<i>Mode of payment ?</i>	Their PAY ? monthly, daily, or by the job ? .. .. .		198 . 380
2600	<i>By work ?</i>	2. Whether PAY is dependant upon WORK ? .. .. .		198 . 380
2601	<i>Capabilities ?</i>	3. The number of acres which an efficient establishment can measure in a MONTH ? .. .. .		198 . 380
2602	<i>Control ?</i>	4. Whether the Head of the party superintends ? or an Ameen specially deputed ? .. .. .		198 . 380
2603	<i>GUIDE SCALE of W. S. B. R. Board.</i>	The following is the GUIDE SCALE furnished by the Allahabad Board.		
		FOR TWO PARTIES.		
2604	<i>Two parties.</i>	3 Mutsuddies at 10 to 20 (say 15) per mensem, 45 6 Meerdahs, 3 to each chain, at 5, ..... 30 Contingencies, as oil, paper, &c. .... 5		
		Per mensem, rupees 80		
		Equal to measure 1500 acres, each chain, or 3000 acres per mensem ; or at an average, less than 28 Rs. per 1000 acres, .. .. .		198 . 381
2605	<i>No limitation of six months.</i>	Establishments for measurement are not included in the orders of the 21st August 1832, limiting authority of the S. B. R. and Cs. R. to sanction temporary establishments to SIX MONTHS, .. .. .	G. O. and 30 Oct. 32. C. O. 14 Oct. 34.	228 . 438

## PRESIDENCY BOARDS OF REVENUE.

~~ESTABLISHMENT.~~

DIVN. II. § 9. FOR MEASUREMENTS—Continued.

~~EUROPEANS.~~

No.-Page.

2606 **SETTLEMENT.** Expenses of measurement, and other incidental charges of a settlement, may be ~~PASSED BY~~ A C. R. under the limitation of the LVIIIth Rule of Practice.

2607 **Registry.** Register to be kept by the Col. and submitted with the ~~SETTLEMENT REPORT.~~

## § 10. MUSAHUT.

2608 **REFERENCE.** MUSAHUT of the Western Provinces. See **SETTLEMENTS**, (No. 4975 et seq.)

## § 11. OF SPECIAL DEPY. COLS.

2609 **TULUBANA prohibited.** Resumption Officers are **PROHIBITED**, by **SPECIAL** orders, from C. O. levying TULUBANA on service of their processes. It has therefore 20 June, 37, been ordered by the S. B. R. that,

2610 **Monthly Peons.** If the Peons of the fixed establishment prove insufficient for the work, those officers may employ as many **MORE** as necessary, upon **FIXED SALARIES** :—

2611 **Contingent.** Charged in **CONTINGENT BILLS**, and passed **MONTHLY BY** Cs. R. .. 397. 735

## § 12. OF SUPT. AND REMR. LEGAL AFFAIRS.

2612 **Transfer to S. B. R.** Part of the establishment **TRANSFERRED** temporarily to the S. B. R. to **ARRANGE THE RECORDS** after the abolition of the office. .. 30 June, 29. 28. 83

**EUROPEANS.****General Remarks.**

2613 **RESTRICTIONS REMOVED.** The prohibition against British subjects **HOLDING LANDS WITHOUT LICENSE** in the interior of India, has been removed by Act III. and IV. Gul. IV. C. 85. By § 86, they may **ACQUIRE**, and **HOLD** lands without license, wherever they may **RESIDE** without license—and the Govr. Genl. in Council may further allow them to hold Lands **BEYOND** those limits. By § 81, the places to which free access is allowed, (reporting arrival to the constituted authority) are those which were under the Govt. of the E. I. C. on the 1st January 1800—the countries ceded by the Nuwab of the Carnatic, the Province of Cuttack, and Settlements of Singapore, and Malacca. By § 82, licenses may be granted for **OTHER PARTS**, and by § 83, the G. G. in C. may with consent of Ct. of Drs. declare **OTHER PLACES OPEN**, .. 4. 49

2614 **STATEMENTS dispensed with.** The act therefore removes as far as British subjects,—“**NATURAL BORN SUBJECTS OF HIS MAJESTY**,”—are concerned, every restriction which existed and is laid down in the following circulars—and under Revision by the Statements' Committee, all periodical returns of such persons, or of Lands held by them were formally **DISPENSED WITH**.

**Lands, Cotton, Indigo.**

2615 **RESTRICTIONS RELAXED.** The following were the Rules under which Europeans were permitted to occupy Lands, and hold them in their **OWN NAMES**. G. O. 7 May, 24.

2616 **COFFEE.** In a resolution under date the 7th May 1824, permission was given to them under certain Rules and restrictions to take leases of lands for the cultivation of **COFFEE** in their own names, .. 17 Feb. 29. C. O. 2 Mar. 29. 4. 50

2617 **OTHER PRODUCE.** On the 17th Feb. 1829, the Rules of the 7th May 1824, (annulling its 19th, 20th, and 21st Sections) were **EXTENDED** to all cases in which Europeans might desire so to occupy lands either for **INDIGO** or **OTHER** agricultural purpose, .. 4. 50

## DIGEST OF CIRCULAR ORDERS,

EUROPEANS.	Restrictions Maintained.	EUROPEANS. No. Page.
RESTRICTIONS MAINTAINED.	They are as follows :	G. O. 7 May, 24.
2618 <i>Leasehold.</i>	I. That the tenure shall be <b>LEASEHOLD</b> , NOT of a proprietary nature, .. .. .	17 Feb. 29. C. O. 4. 51
2619 <i>Application Terri. Secy.</i>	II. That <b>APPLICATION</b> for permission shall first be made to Govt. stating the district, quantity of land, to be submitted through the Secretary to Govt. Terri. Department, .. .. .	2 Mar. 29. 4. 51
2620 <i>Specification to be given in.</i>	III. . Permission having been obtained the parties shall submit a detailed statement of the lands and the <b>TERMS</b> they may have settled WITH THE OWNERS and occupants and all interested, in English, Persian and the local Dialect, to THE COLLECTOR of the district, .. .. .	4. 51
2621 <i>Objections invited.</i>	IV. The Collector will publish BY <b>INTENDER</b> on the Land or nearest Haut or village and in his <b>KUTCHERRY</b> , the contents of the application, requiring those who may have any representation to make, to come forward in person or by <b>Vakeel</b> , WITHIN ONE MONTH, .. .. .	4. 51
2622 <i>Investigation.</i>	V. Any such representation will be <b>INVESTIGATED</b> and the Collector's award recorded, .. .. .	4. 51
2623 <i>Report of opposition.</i>	VI. If the result of the investigation makes the proposed establishment <b>OBJECTIONABLE</b> , the Col. shall report to Bd. and await further instructions, .. .. .	4. 51
2624 <i>Measurement if none.</i>	VII. If no objection be advanced, the Col. shall either go HIMSELF to the spot or <b>DEPUTE AN AMEEN</b> to MEASURE and MARK OFF the land, and to take from BOTH PARTIES their respective engagements, .. .. .	4. 51
2625 <i>Confirmation S. B. R.</i>	VIII. The whole being <b>COMPLETED</b> , the Col. will submit his Proceedings to the Bd. of <b>REVENUE</b> who, if satisfied that all claims have been duly adjusted, will <b>CONFIRM</b> them, .. .. .	4. 52
2626 <i>Parties to pay costs.</i>	IX. Persons so licensed will defray the cost of all measurements and investigations, .. .. .	4. 52
2627 <i>Khloodkasht Ryuts' consent.</i>	X. Lands occupied by <b>KHOODKASHT RYUTS</b> or other cultivators enjoying a hereditary right not to be transferred WITHOUT THEIR CONSENT, .. .. .	4. 52
2628 <i>Right of objection by middlemen dependant on tenure.</i>	XI. When the rents are receivable by a <b>TALOOQDAR</b> or other MIDDLEMAN between the Ryut and Proprietor, the RIGHT TO OBJECT on his part, will depend on the <b>NATURE OF HIS TENURE</b> ; but it is the wish of Govt. that generally no lands should be taken save with consent of ALL PARTIES interested, .. .. .	4. 52
Consent advisable.		
2629 <i>Recognition, jurisdiction Cols. and S. B. R.</i>	XII. Europeans permitted to hold lands as above, shall <b>BIND THEMSELVES</b> to submit to Col.'s award, subject to appeal to Bd. Rev. in all matters relating to <b>RENT</b> , or to <b>DISPUTES</b> touching <b>POSSESSION OF THE LANDS</b> , wells, water-courses, &c. &c. .. .. .	4. 52
2630 <i>Sale of Plantation on Cols' award.</i>	XIII. The <b>PLANTATION</b> shall be liable to Sale by Col. in satisfaction of any award, if NOT OTHERWISE SATISFIED within such a time as the Bd. may appoint, without whose permission no sale shall be made, .. .. .	4. 52
2631 <i>Adequate rent.</i>	XIV. The Collector will take care that <b>ADEQUATE RENT</b> is paid for all <b>MALOOOZABEE LANDS</b> , .. .. .	4. 52
2632 <i>Security from sale for arrears.</i>	XV. The tenure will be <b>SECURED FROM SALE</b> for <b>ARREARS</b> of Revenue under the provisions of Sec. 31, Reg. II. 1822, .. .. .	4. 52
2633 <i>Caution to planters.</i>	XVI. When the lease is taken from a subordinate Talooqdar, the planter must take the precaution to make the <b>SUPERIOR HOLDER</b> ,	

## PRESIDENCY BOARDS OF REVENUE.

## EUROPEANS.

## Restrictions—Continued.

## EUROPEANS.

No. Page.

A PARTY TO THE ENGAGEMENTS, that he may be secure from the consequences of default on the part of the lessor, .. 2 Mar. 29. 4. 52

## Indigo Factories.

- 2634 **RIVAL FACTORIES.** On a representation from the S. B. R., and in concurrence with the majority of its Members, Government rescinded the rules prohibiting the erection of INDIGO FACTORIES, by Europeans, near OLD ESTABLISHED WORKS belonging to other individuals, .. 5 Mar. 30. 64. 129
- 2635 **Reports dispensed with.** Cols. were consequently NO LONGER REQUIRED to furnish the report called for by orders of the 23rd March 1823, in such cases. .. 64. 129

## Ct. of Ws.—Registry of Lands.

- 2636 **Ct. DIRECTORS.** The COURT OF DIRECTORS, (10th April 1832,) contemplating to REMOVE some of the restrictions against Europeans holding Lands, 20 Nov. 32. G. O.
- proposed further relaxation.* which Indigo planters allege, compel them to resort to the practice of taking leases in OTHER NAMES.— .. C. O. 173. 281
- 2637 **Registry.** Consulted the Govt. on the expediency of the REGISTRY of Lands held by such persons either in their own or other names. 12 April, 33. 173. 282
- 2638 **Non-Registry.** And of taking steps to PREVENT their occupying UNREGISTERED LANDS;— .. 178. 282
- Government inquire into operation of Rule of 1824.* The Government inquire, 1. How far the forms and restrictions of 7th May 1824, have operated materially to PREVENT Europeans from taking Lands in their OWN NAMES, and whether "the EVILS found at present to attend on THEIR RESIDENCE IN THE INTERIOR of the Country" may be ascribed to this source; and .. 173. 281
- 2640 **What restrictions indispensable?** 2. WHAT restrictive RULES are INDISPENSABLE, to combine the convenience of the mercantile community with the interests of Govt. and the agricultural classes, .. 173. 281
- 2641 **Means for Registry?** 3. The means of forming the complete registry desired BY THE COURT, .. 173. 281

## Mutations.

- 2642 **MUTATIONS.** Mr. Elliot Macnaghten, assignee of Messrs. Colvin and Co.'s G. O. 22 Jan. 35.
- Mr. Macnaghten's Estate.* having solicited orders to the Collector of Tirhoot, to transfer estates, held in the names of natives, to his own name in the Collector's books, .. 10 Feb. 35. 240. 453
- 2643 **S. B. R. desire to promulgate the orders.** The Board on the 30th December 1834 requested authority to circulate orders in conformity to the tenor of the NEW ACT, which was cited by Mr. Macnaghten; or that measures of a similar tendency might be taken in any manner which the WISDOM OF GOVT. might DICTATE, .. 240. 453
- 2644 **Publication of the Act sufficient.** Govt. replied that the publication of the Act of Parliament is SUFFICIENT authority for Public Officers, .. 240. 454
- 2645 **S. B. R. can rectify errors.** The Board will communicate the necessary orders and explanations if misconceptions should arise, .. 240. 454
- 2646 **They soon occurred.** On the 10th February 1835, the correspondence was circulated, .. 240. 453

## By. Cols. IX. 33.

- 2647 **Eligible Office open to general competition.** EUROPEANS were declared ELIGIBLE to the above office,—the NEW ACT REMOVES any restriction—of individuals of all classes, and full practical effect will be given to it by the admission to OPEN COMPETITION, .. 287. 516

## DIGEST OF CIRCULAR ORDERS,

EUROPEANS.		Purchase of Lands.	FARMERS, &c.	No. Page.
2648	PUBLIC SALES.	The S. B. R. with reference to the C. O. of the 10th February 1835, circulated the FOLLOWING COMMUNICATION.	G. I. O. 15 Feb. 36.	
2649	Misconception.	The Govt of India having brought to the notice of the Govr. of Bengal a misconception in regard to a notification in the Calcutta Gazette of the 4th July 1835, it was requested that measures might be taken to PREVENT the RECURRENCE of such cases,	G. O. 1 Mar. 36. C. O. 7 Mar. 36.	289 . 518
2650	Purchase by Europeans not prohibited.	The notice was not intended to INTERFERE with the practice of Europeans holding lands with permission; but the course pursued by Mr. DIXON, would preclude them from purchasing, EVEN subject to the confirmation of their tenure by Govt.	.. .. .	289 . 518
2651	No obstruction.	The Govr. B. ordered that ALL IMPEDIMENTS should be REMOVED, and Europeans be ALLOWED to purchase estates at public sales, WITHOUT ANY OBSTRUCTION,	.. .. .	289 . 518

## FARMERS—FARMS.

## DIVISION I.—GENERAL.

## § 1. ANNULMENT OF LEASES.

2652	Powers of S. B. R.	In cases of DEFAULT S. B. R. may either ANNUL a lease or HOLD the Farmer and his sureties TO THE FULFILMENT of their ENGAGEMENTS; without reference to Government,	R. P. C. X. .. .. .	.. . 15
2653	Disobedience reference to Government.	But if the ground of annulment be DISOBEDIENCE or RESISTANCE OF PROCESS, no order shall be "FINAL" or "CARRIED INTO EFFECT" without the sanction of Government,	R. P. C. XLVIII. .. .. .	.. . 29

## § 2. ATTENDANCE OF FARMERS.

2654	Powers of Cs. R.	Cs. R. have the powers of the late Bd. Rev. for ENFORCING the ATTENDANCE of Farmers, for all legal purposes—the production of accounts, &c.	R. P. C. XLVII, .. .. .	.. . 28
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## 3. COMMISSIONERS OF REVENUE.

2655	Extension of powers of Cs. R.; short Farms proposed.	One of the objects of the revision of the Rules of Practice is to confer on Cs. R. the power to sanction SHORT FARMS without reference to Superior Authority,	.. .. .	327 . 598
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## § 4. COURT OF DIRECTORS.

2656	System.	1. In a dispatch dated the 22nd December 1830, the Court discuss the RELATIVE ADVANTAGES of FARMING ARRANGEMENTS and KHAS MANAGEMENT.		
2657	Preference of recorded Proprietors.	2. The parties with whom Settlements are USUALLY MADE, and the preference of RECORDED PROPRIETORS over FARMERS.		
2658	Long leases.	3. Long leases, (See KHAS MANAGEMENT, No. 3159, et seq.)	—	125 . 199

## § 5. DATES AND PERIODS.

2659	POWERS OF S. B. R.	Terms of farming leases of estates held khas are to be determined by the S. B. R.	R. P. C. XI. .. .. .	.. . 15
2660	All farms.	The S. B. R. are empowered to sanction all FARMS.	G. O.	
2661	Mutiks not excluded.	Not to the exclusion of the proprietors,	5 June, 32.	
2662	Ten years.	To the extent of TEN YEARS,		
2663	Limitation to 100 Rs.	Orders of the 1st May 1832 circulated at the same time, LIMITED the amount to 100 Rs. per annum.	.. .. .	160 . 266
2664	Removed.	But are SUPERSEDED by those of the 5th June which prescribe no restriction,	.. .. .	160 . 266

## PRESIDENCY BOARDS OF REVENUE.

<b>FARMERS, &amp;c.</b>	DIVN. I. § 5. DATES AND PERIODS— <i>Continued.</i>	<b>FARMERS, &amp;c.</b>	No. Page.
2665 <b>APPLICATIONS</b> <i>to specify</i> <i>period;</i> <i>commencement</i> <i>and termination.</i> <i>Eng. &amp; Nat.</i> <i>Eras.</i>	Applications of Farms or temporary settlements, should shew.  The PERIOD for which granted—its commencement and its termination; thus: For ten years from 1242 to 1251 " B. S." " F. S." or " U. S." as the case may be—inclusive; Also the corresponding DATES of the Christian Era, .. ..	C. O. 2 Nov. 35.	
2666 <b>NEW SYSTEM.</b> <i>1st May, 37.</i> <i>Eng. Calendar.</i>	All engagements for Farms were ordered to be entered into, in such manner that the NEW SYSTEM of keeping accounts according to the English Calendar might come into operation on the 1st May 1837, .. ..	C. O. 5 Sept. 36.	276.500
2667 <b>Kistbundeas.</b>	Kistbundeas were still to be arranged according to the Native months, in accordance with the scheme laid down in the approved resolutions of the Statements' Committee under which the new system was introduced, (See No. 186 et seq.) .. ..	.. ..	319.579
2668 <b>Orders repeated.</b>	Particular attention was ENJOINED to the above change of system, .. ..	C. O. 13 June, 37.	393.732

## § 6. DEBTS TO FARMERS.

2669 <b>Loans from Farmers.</b> <i>prohibited.</i>	Civil Servants are PROHIBITED from contracting debts to Farmers within their jurisdictions, .. ..	—	61.42
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## § 7. DEFAULT.

2670 <b>Powers of S. B. R.</b>	All penalties for DEFAULT are within the competency of the S. B. R. .. ..	R. P. C. X.	.. . 15
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## § 8. DIVISION AND REVENUE MANAGEMENT.

2671 <b>Powers of Cs. R.</b>	All orders of the Cs. R. regarding division and Revenue management of farmed estates are final.	R. P. C. XLV.	
2672 <b>Exceptions.</b>	(Village management EXCEPTED unless in cases of transfer by death or with consent of the parties concerned.)		
2673 <b>Modification.</b>	Order of C. R. will SUFFICE to give possession immediately, .. ..	.. ..	.. . 28

## § 9. EXCLUSION OF PROPRIETORS.

2674 <b>Of Proprietors t. s. Govt. Sanction.</b>	SANCTION of Government is necessary for the exclusion of Proprietors from the management of estates not p. s. .. ..	R. P. C. XI.	.. . 15
2675 <b>Public danger.</b>	Nor shall any recorded Proprietor be dispossessed on the grounds stated in the latter part of Sec. 3, VII. 22, viz. when the admission of any Raja, Zemindar, Talooqdar or other person " would " <del>ENDANGER</del> the public tranquillity or otherwise be seriously detrimental," .. ..	.. ..	.. . 15
2676 <b>Powers S. B. R.</b>	All other cases under Sec. 3, VII. 22, or 4, IX. 25, are within the competency of the S. B. R. .. ..	.. ..	.. . 15

## § 10. INTEREST AND PENALTY.

2677 <b>Levy immediate.</b>	By orders of the Late Bd. Rev. the Govt. officers were directed to LEVY all demands upon Farmers for interest and penalty,—whether a previous balance, or accruing upon the kist or kists for which the money was brought—in the first instance carrying the remainder only to credit as Mal Revenue, (Superseded, see 3206,) .. ..	C. O. 25 July, 28.	96.72
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## § 11. KISTBUNDEES.

2678 <b>Always, necessary.</b>	No Farms are to be let at a gross annual rental—but with Kistbundeas or specifications of monthly or other instalments duly and formally executed, .. ..	C. O. 24 Mar. 35.	248.46
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## DIGEST OF CIRCULAR ORDERS,

<b>FARMERS, &amp;c.</b>	<b>DIVN. I. § 11. KISTBUNDEES—Continued.</b>	<b>FARMERS, &amp;c.</b>	<b>No. Page.</b>
2679 <i>By Native usage.</i>	Under the new system for introduction of the English Calendar, Kistbundeas stand according to the native months and usage, (See No. 187 et seq.)	C. O. 5 Sept. 86.	319. 580
§ 12. MALIKANA.			
2680 <i>Powers of S. B. R. general.</i>	The S. B. R. will determine the rate of Malikana to be allowed to Proprietors or joint Proprietors of estates let in Farm within the limitations (viz. 5 to 10 per cent. in cases of engagements refused 5 per cent. according to the terms rejected is sufficient) and under the provisions of Cl. II. and III. 5, VII. 22.	R. P. C. vii.	14
2681 <i>Disputed succession.</i>	Cases of disputed succession are included in the above rule,	R. P. C. viii.	15
2682 <i>Government sanction.</i>	Beyond the limitation sanction of Govt. is requisite,	R. P. C. vii.	14
§ 13. POTTAAHS AND KUBOOLEEUTS.			
2683 <i>Father, name, place of abode.</i>	The name of FATHER and PLACE of ABODE of the Farmer to be inserted in all Pottahs and Kuboolecuts with a view to identification in case of counter claims,	C. O. 26 Feb. 13.	27. 18
2684 <i>Counter claim.</i>	These orders were the consequence of an actual case of claim by two persons of the same name,	.. ..	.. ..
2685 <i>Stipulations on demise. Release of Govt.</i>	The following stipulations are ordered in all leases; viz. On DEATH of a Farmer. 1. Government may continue the farm, or not to his heirs.	C. O. 23 July, 19.	
2686 <i>Release of heirs.</i>	2. Heirs are at liberty to withdraw— A Form was prescribed,	.. ..	50. 33
§ 14. SECURITIES AND SURETIES.			
2687 <i>Surety may administer on Farmer's demise.</i>	If a farmer demise, intimation is to be given to his sureties;—who MAY administer;—and the property is not to be attached pending such intimation to the sureties, attachment without such notice is fatal to the sureties' responsibility, (See No. 4514 et seq.)	.. ..	63. 44
2688 <i>Rights and interests of sureties and farmers to be brought to sale.</i>	In the orders prohibitory of the sale of fractional portions of estates, it was declared that they do not apply to lands of sureties and farmers in cases of the sale whereof, the rights and interests of the parties are invariably to be disposed of as prescribed in Sect. 29, XI. 22,	C. O. 22 May, 27.	89. 67
2689 <i>Haziraminee.</i>	Form of Haziraminee of a Farmer of a Khas Muhal, (See No. 6289, Appendix.)	.. ..	12. 61
2690 <i>Malsaminee.</i>	Form of Malzaminee of a Farmer of a Khas Muhal, (See No. 6327, Appendix.)	.. ..	212. 422
2691 <i>Investigation Registry.</i>	The property of a surety is to be CAREFULLY INVESTIGATED before security is accepted; and all Bonds are to be registered,	C. O. 24 Mar. 35.	248. 468
2692 <i>Process on default.</i>	Prompt measures to be taken against Farmers and sureties whenever two kists fall into arrear,	.. ..	248. 468
§ 15. STATEMENTS.			
2693 <i>ANNUAL For Govt.</i>	A statement of all farms sanctioned by S. B. R. was required by Government, ANNUALLY, viz.	G. O. 12 May, 35.	
2694 <i>Brief schedule sanctioned by S. B. R.</i>	A brief schedule exhibiting Name and nature of the Muhal. District. Amount of rent. Terms of the lease.	C. O. 25 May, 35.	
2695 <i>To 31st Dec. 34.</i>	Required up to the 31st December 1834—		
2696 <i>For 1835.</i>	For the year 1835 as soon as possible after its close,	.. ..	258. 481

## PRESIDENCY BOARDS OF REVENUE.

**FARMERS, &c.**

DIVN. II. OF THE ABKAREE.

**FARMERS, &c.** No. Page.

## DIVISION II.—OF THE ABKAREE.

2697 REFERENCE. See ABKAREE, Nos. 10—15.

## DIVISION III.—OF GOVT. KHAS MUHALS.

G. O.  
12 May, 35.

2698 *Powers of S. B. R. 20 years.* Farms of Muhals the Khas property of the State may be sanctioned for any term not exceeding **TWENTY YEARS**, .. .. 25 May, 35. 258.481

2699 *Chittagong cases.* Advantageous offers in CHITTAGONG for farm of Govt. estates on long leases induced these orders applicable to that district and **ALL OTHERS**, .. .. 258.481  
(Previous orders had given the power to the S. B. R. in **ALL** cases in which proprietors were not excluded, (See No. 2666,) as far as **TEN** years.

2700 *Pottahs and Kuboolcuts.* Collectors are responsible for neglect to give **POTTAS** and take **Kuboolcuts** for Govt. Khas Lands and Fisheries, .. .. 394.732

## DIVISION IV.—OF TOWN DUTY COLLECTIONS.

2701 REFERENCE. See CUSTOMS and TOWN DUTIES—(Nos. 1814 et seq.)

## DIVISION V.—OF WARDS' ESTATES.

2702 *POWERS OF S. B. R.* The mode of management of Wards' estates is to be regulated by the S. B. R. .. .. **R. P. C. xxii.** .. 20

2703 *By amended R. P. C. XXII.* The above is according to the amended Rule of Practice, No. 22, circulated 24th July 1832. .. .. **G. O. 10 July, 32.**

2704 *Their sanction necessary for all farms. Statement.* In transmitting which the S. B. R. directed that no Wards' estates should be let on farm without their **SANCTION**, and they required a **STATEMENT** of all estates so disposed of since the constitution of the office of C. R. .. .. **C. O. 24 July, 32.** 144.225

2705 *Kuboolcut.* Form of **KUBOOLCUT** of a Farmer, (See No. 6290 of Appendix.) .. .. 12. 62

2706 *No penalty.* Under the authority vested in the S. B. R. by Sect. 8, VII. 30, they directed that no penalty should be levied from **Sudder Farmers** of Wards' estates, .. .. **C. O. 24 Aug. 32.** 149.244

2707 *But process after 15 days arrear.* At the same time it was ordered that no arrear be allowed, but that **FIFTEEN DAYS** after the lapse of any single unpaid **Kist**, immediate steps should be taken against the surety, report being made to the C. R. .. .. 149.244

2708 *After two kists.* But by subsequent orders, it was directed, that, whenever two **KISTS** may be overdue, prompt measures should be taken against the Farmer and sureties, .. .. **C. O. 24 Mar. 35.** 248.468

2709 *Hazirzaminee? or Malzaminee?* The question whether **Malzaminee** as well as **Hazirzaminee** shall be taken from Farmers of Wards' Estates is argued at great length (in abstract under the head **SECURITY AND SURETIES**), and will be found at, .. .. 201.383

2710 *FORMS. Malzaminee.* Form of **MALZAMINEE** of a Farmer of a Wards' Estate, (See No. 6323, Appendix.) .. .. 212.413

2711 *Hazirzaminee.* Form of **HAZIRZAMINEE** of a Farmer of a Wards' Estate, (See No. 6324, Appendix.) .. .. 212.416

2712 *Kistbundeas.* No Wards' Estates are to be let at a gross annual **Jumma**, but on a **KISTBUNDEE**. .. .. **C. O. 24 Mar. 35.**

2713 *Test and Registry.* Property of sureties is to be very carefully **INVESTIGATED** before the security is accepted, and all **Bonds** are to be duly registered, .. .. 248.468

## DIGEST OF CIRCULAR ORDERS,

FEE.

FEE.

FEE.

No. Page.

DIVISION I.—OF GOVERNMENT AGENTS OR  
PLEADERS AT THE COURTS OF THE SP.  
COMMS. III. 28.

2714	<i>On success.</i>	Prescribed as under, in successful cases.	G. O.	
		Scale.	21 Aug. 28.	
2715	<i>Scale.</i>	Net annual increase of Revenue up to 500 rupees—20 p. cent.	C. O.	
		Above 500 up to 1000 On 500 as above, on remainder 15 p. cent.	1 Feb. 30.	
		— 1000 2000 1000 12 p. cent.		
		— 2000 5000 2000 10 p. cent.		
		— 5000 1000 5000 5 p. cent.		
		— 10000 20000 10000 1½ p. cent.		
		— 20000—The remuneration to be Rs. 1000 the highest rate except in SPECIAL CASES, when Govt. may grant a larger sum, ..	..	61. 122
2716	<i>COMMISSION.</i>	The Commission is on CLEAR enhancement of Revenue,		
2717	<i>On churs or Lakhiraj.</i>	Viz. on all Lakhiraj, or churs,—on the full amount of the annual assessment.		
2718	<i>On Mookur- veries.</i>	On resumed Mookurreries—on the difference between the former jumma and that eventually assessed, ..	..	61. 122
2719	<i>Explanation.</i>	Mr. Molony, who suggested the scale, observed that the remuneration had been fixed on a liberal principle to ensure the service of competent men, leaving them little temptation to intrigue with the opposite party, and by "making the reward dependant on success, to raise the price at which an unfaithful Agent would be disposed to risk the consequences of taking a bribe, to an amount which but few litigants would be willing to pay," ..	..	61. 122
2720	<i>Delay.</i>	In consequence of DELAY in the settlement of resumed Muhals, serious inconvenience was experienced, and the Govt. Agents at the Courts of the Sp. Comms. III. 28, were kept out of their remuneration, ..	G. O. 2 Aug. 36. C. O. 5 Oct. 36.	324. 587
2721	<i>Proposed remedy. Temporary jumma.</i>	The subject was brought to the notice of Govt. by Mr. Sp. Commr. Elliott of the Patna Division who represented that there were 399 cases decided in his Court upon which Commission was due: supported by the opinion of Mr. H. Nisbet, C. R. Bhagulpoore. Mr. Elliott suggested that the amount might be determined with reference to the temporary jumma.		
2722	<i>Open to adjustment.</i>	Open to ADJUSTMENT on final settlement, ..	..	324. 588
2723	<i>Government approve.</i>	The Government APPROVED the principle, and suggested that there might be little inconvenience in paying the Govt. Agents not only of the Patna but the Calcutta and Moorshedabad Courts, the estimated amount up to the close of 1835-36, ..	..	324. 590
2724	<i>Inquiries ordered though Cs. R. Patna and Jessore.</i>	The S. B. R. addressed the Cs. R. PATNA and JESSORE, directing them to place themselves in communication with the other Cs. R. and with the Sp. Comms. III. 28 for Patna, and Calcutta and Moorshedabad, respectively, as well as with the Cols. and Depy. Cols. under their own immediate control and REPORT accordingly, ..	..	324. 587
2725	<i>Calculation where no P. S. On Collections or estimate.</i>	Commission should be calculated, it was observed, when P. S. had not been effected; On ACTUAL Collections, khas or in farm—and when certain data were not attainable, the best estimate was to be made that could be formed with reference to the Land and its area.		
2726	<i>Adjustment.</i>	Errors to be adjusted in future accounts, ..	..	324. 587
2727	<i>Further representation.</i>	Mr. Blunt and Mr. Maddock Sp. Comms. III. 28, in a joint letter, (25th Nov. 36,) again brought the subject to the notice	G. O. 21 Feb. 37.	

## PRESIDENCY BOARDS OF REVENUE.

FEES.	Commission—Continued.	FEES.	No. Page
<i>Proposals.</i>	of Govt. proposing rules to the following effect—which were sanctioned.	C. O.	
2728 <i>Past cases ; realizations.</i>	I. Where the assessment is not yet fixed, the basis of remuneration to be calculated according to an average of annual NET COLLECTIONS, for as many years as they are known, and all arrears to be immediately paid to the pleaders or their heirs if they should have demised, .. .. .	28 Mar. 37.	361 . 677
2729 <i>Future.</i>	II. Hereafter ; in all cases Sp. Comm. III. 28 to fix.		
2730 <i>By order Sp. Comm.</i>	And authorize the Col. to pay the fees according to ascertained or computed assets, .. .. .		361 . 677
2731 <i>Inquiries by S. B. R.</i>	The S. B. R. pressed the matter on the Local Authorities, and required to know what had been done, in consequence of previous orders in a form prescribed, to be furnished within two months. The following was the form, District—Case and date of decision.—Average annual net Collections—Commission as per calculations in force—Date of remittance for payment, .. .. .	C. O. 2 May, 37.	367 . 680
2732 <i>Basis fixed at 10 as. per beegha of cultivation.</i>	The basis of remuneration under the orders of the 21st Aug. 1828 (See No. 2714 et seq.) is now fixed at TEN ANNAS per beegha actually in cultivation, .. .. .	G. O. 22 Aug. 37.	413 . 759
2733 <i>Payment.</i>	The Cols. are ordered to pay immediate attention to requisitions of the Sp. Comms. III. 28 for payment, .. .. .		413 . 759
2734 <i>Remittance of arrears.</i>	And any arrears still due were required to be REMITTED to those officers for delivery to the several pleaders entitled to receive the amount, .. .. .		413 . 759
DIVISION II.—ON MUTATIONS.			
2735 <i>INQUIRIES into the practice by S. B. R.</i>	The following INQUIRIES into the practice were instituted by the S. B. R. in consequence of intimation that in some districts the names of Auction Purchasers were not registered until fees were paid,	C. O. 7 Sept. 35.	
2736 <i>On what kinds ?</i>	1. On what descriptions of entries in the Mutation Registers (transfers, successions or other kinds) Cols. levy fees,		
2737 <i>Particulars of each kind ?</i>	II. As regards each description. $\left\{ \begin{array}{l} 1 \text{ At what rate,} \\ 2 \text{ Under what rules and orders,} \\ 3 \text{ Whether Registry is refused till fees are paid,} \end{array} \right.$ .. .. .		270 . 496
DIVISION III.—OF VAKUELS AT CIVIL COURTS.			
2738 <i>Recovery, check, form discontinued.</i>	A Form suggested by the C. R. Patna, was circulated to be rendered as a check to insure their recovery in cases decided in favor of Govt.—but it has been ABROGATED by a resolution of the state-ments' Committee of the 17th and 19th May approved by Govt. when OTHER checks were ordered, .. .. .	C. O. 9 May, 36.	804 . 538
DIVISION IV.—ON REGISTRY OF LAKHIRAJ LANDS.			
2739 <i>Omission corrected.</i>	Some Cols. having failed to levy Fees on registry of Lands exempt from the payment of Revenue, (Cl. III. 3, XV. 97.) attention was directed to the subject, and orders issued that such fees BE INVARIABLY TAKEN, .. .. .	G. O. 8 Aug. 15.	34 . 24
DIVISION V.—ON SEARCHING RECORDS AND FURNISHING COPIES OF PAPERS.			
2740 <i>Payable to Government.</i>	The S. B. R. circulated the following Scale of Fees—Fees for SEARCH to be carried to credit of Government, and a register kept	C. O. 17 July, 29.	

## DIGEST OF CIRCULAR ORDERS,

DIVN. V. SEARCHING RECORDS, &c.—*Contd.*

<b>FINES.</b>		<b>FINES.</b> No. Page.	
	by the Native record-keeper; each item to be attested by the Covenantant Head of office or his assistant.	C. O.	17 July, 29.
2741	SEARCH Chittas, &c.	On searching for Chittas, Jummabundeas, Kutteeans and all other Revenue accounts, .. .. .	2 annas each.
2742	Other documents.	Ditto for all other documents, .. .. .	4 ..
2743	COPIING and EXAMINING Native papers.	On every 100 words copying and comparing... (four figures count as one word.) .. .. . N. B. 100 words occupy about eight lines in Persian or Bengalee; an 8 annas stamp of the small size will contain easily 24 lines, and of the large size 34 lines; or 288 words the former, and 408 the latter size; thus the cost of the first (including the Stamp) will be less than one Rupee, and of the latter very little exceeding it; Chittas, &c. will be 2 annas less, .. .. .	1 anna .. 31. 95 31. 95
2744	English.	Copying English correspondence and accounts for individuals eight rupees for 6,000 words or 2 annas and half a pie per hundred words, .. .. .	31. 95
<b>FINES.</b>			
2745	ON COLLECTORS delaying Towjees.	The late Bd. Revenue having fined the Col. of Rajeshahye for neglect to furnish his Towjee for Chytc, punctual adherence to the orders of 31st August 1787, was enjoined: those orders were as follow,	G. O. 4 June, 88. C. O. 6 June, 88. 3. 4
2746	Rules.	Cols. neglecting to transmit Towjees or monthly accounts within the period prescribed by the general regulations, were ordered to be fined, .. .. .	.. .. .
2747	First omission.	I. First omission—half a month's salary.	.. .. .
2748	After omissions.	II. Second and subsequent omissions—a whole month's salary.	.. .. .
2749	Exception.	UNLESS satisfactory excuse could be shewn, .. .. .	.. .. .
2750	POWERS OF C. R. Orders final. Special appeal.	Cs. R. have the powers of the late Bd. Rev. in regard to all fines, and their orders are FINAL, unless the S. B. R. on special grounds see reason to admit an appeal, .. .. .	R. P. C. XLVI. .. .. . 28
2751	Report above 500 Rs.	But when a fine may be levied ABOVE 500 Rs. for contempt, disobedience or resistance of process, report must be made to the S. B. R. and Government, .. .. .	R. P. C. XLVII. .. .. . 28
2752	Beyond 3 months.	And when a defaulter may be in confinement beyond THREE MONTHS, the case must be entered in the Quarterly Statements of prisoners submitted to the S. B. R. .. .. .	.. .. . 29
2753	Check prescribed.	The C. R. Bauleah having observed that the amount levied for fines was never subjected to any systematic check adopted a FORM which was circulated by the S. B. R. (revised by the Stat. Comm. and in their set,) in which the daily amount was entered with a view to its being subjected to monthly scrutiny, .. .. .	C. O. 7 Aug. 32. .. .. . 146. 240
2754	Transferred to acct.	The accounts of fines were by the LIVth. resolution of the Stat. Comm. of the 17th and 19th May 1836, TRANSFERRED to the office of the Rev. Accountant, .. .. .	G. O. 12 July, 36. C. O. 27 July, 36. 313. 563
2755	Subsequent inquiry.	Inquiry was however made at a subsequent date, WHETHER an efficient check, as prescribed by the orders of the 7th August had been duly kept up—or the cause of neglect, .. .. .	C. O. 6 June, 37. 388. 714
2756	UNDER STAMP LAWS.	Cs. R. have power to confirm, mitigate or remit fines and penalties imposed on Daroghas, Venders, and Distributors of Stamps, with the powers of the late Bd. Rev. .. .. .	R. P. C. LXXVI. .. .. . 37

## PRESIDENCY BOARDS OF REVENUE.

**FISHERIES.**

2757 *Neglect of engagements, Loss of a suit.*

A case having been decreed against Govt. in consequence of no Pottah nor Kuboolcut having been granted or taken from parties who were called upon to pay a Julkur Revenue, attention was directed to the necessity for the interchange of ENGAGEMENTS in such cases, and generally in letting out all Khas Muhals of whatever description, .. .. .

**GOVT.** No. Page.  
C. O.  
13 June, 37.

394. 738

2758 *Responsibility.*

The Revenue authorities upon whom the duty devolves will be held in all future cases RESPONSIBLE for any neglect of these orders, .. .. .

394. 732

**FRANKS.**

2759 *To Govt.*

It is necessary that letters addressed to the Govt. Vakeel at the Vakeel S. D. A. S. D. A. be franked "On service" and with full names,—not merely initials,—in the corner, .. .. .

C. O.  
1 Oct. 30.  
88. 155

2760 *Letters of Cs. R.*

Letters of Cs. R. may be franked by their uncovenanted assistants, .. .. .

327. 597

**GENERAL DISCUSSIONS.****On Public Subjects.**

2761 *ENCOURAGED by Ct. of Drs. and Local Govt.*

Public Officers are INVITED to discussions of supposed defects in the system of the Laws, or in their practical application calculated injuriously to affect the public interests, under sanction of the Ct. to Hd. Coms. of Drs. and concurrence in the commendation of Mr. Halhed's conduct, in a case in which he obtained the thanks of the G. G. in C. 31

G. O.  
22 April, 19.  
Hd. Coms.  
C. O.  
31 Mar. 25. 75. 50

2762 *Though not within line of duty.*

They are not to be restrained by the consideration that the case does not come WITHIN the scope of their immediate functions, from bringing forward any matter requiring the interposition of Govt. should such a course appear to them to be necessary, .. .. .

2763 *Previous communication.*

After communication with the officer in whose department the evil may exist, .. .. .

2764 *Advantages.*

Such discussions, properly conducted, are calculated to convey much USEFUL INFORMATION to Govt. and to afford useful hints to the executive officers themselves;—who "in the pressure of public business" may overlook "the remoter influence of their operations," .. .. .

**Government References.**

2765 *References to Govt. by S. B. R.*

The S. B. R. are to REFER all matters of importance to Govt. and to state their sentiments collectively on such occasions, .. .. .

R. P. S. B.  
X. .. 5

**Discussions in S. B. R.**

2766 *At Board S. B. R.*

Such matters, viz.  
The enactment of new Rules,  
Constructions of Regulations;  
New principles; or  
New modes of procedure, require the concurrent voices of at least, two Members, .. .. .

R. P. S. B.  
xv.  
.. 6

**GOVERNMENT.**

N. B. For the plan adopted under this head, see the introductory remarks under the head "COLLECTORS."

2767 *ABKAREE.*

Sanction required for licenses extending beyond five years, .. .. .

.. 41

2768 *Alterations.*

And for ALTERATIONS of such licenses, .. .. .

.. 41

2769 *Farms.*

Also for FARMS in this department beyond 5 years, .. .. .

.. 41

## DIGEST OF CIRCULAR ORDERS,

GOVT.	Accounts.	GOVT.	No. Page.
2770 ACCOUNTS.	Govt. required to be furnished with an ANNUAL account, in a form prescribed, of Demands, Collections and Balances of Revenue—but the submission of the new Towjee returns was substituted, ..	—	223. 446
2771 APPEALS.	Govt. reserve a special appeal to themselves in all Revenue matters, ..	—	.. 3
2772 ATTACHMENTS.	Under Sec. 13, II. 19, Govt. discuss the question as to the penalties prescribed under that section for non-production of papers in resumption suits, and determine with the S. D. A. (majority) but against the conviction of the Gov. B. (See No. 549 et seq.) ..	—	390. 716
2773 ATTORNEY TO THE HON'BLE COMPANY.	Sanction of Govt. required to obtain his services, .. .. .	—	44. 105
2774 BUTWARRA.	No reduction of fixed Jumma can be allowed without its sanction ;		
2775 New allotment.	And Govt. may order a NEW ALLOTMENT on proof of fraud, collusion or error within ten years, .. .. .	—	.. 27
2776 Report of fraud, &c.	Cs. R. are enjoined to REPORT immediately any Balances indicating fraud, &c. as above, .. .. .	—	.. 28
2777 COFFEE.	Rules under which (before the Act III. and IV. Gul. IV. since which it is not requisite) its sanction could be obtained for Europeans to hold lands for this cultivation, which Rules were extended to Indigo and other products, .. .. .	—	4. 51
2778 COMMISSIONERS OF REVENUE.	May request the S. B. R. to submit for its decision any point determined against their opinions, ..	—	.. 4
2779 References from Civ. Cts.	After reference to the S. B. R. Govt. will determine on Petitions for redress transmitted by the Judges preferred to them against any acts of the Cs. R., whether originating with themselves, or in carrying into effect the orders of the S. B. R. .. .. .	—	.. 24
2780 General.	In ALL cases of redress denied by Cs. R. the matter after investigation by S. B. R. may ultimately be referred to Govt. ..	—	.. 24
2781 CONTINGENT BILLS, CS. R.	Sundry items in such Bills CANNOT be passed without the express sanction of Govt.		
2782 Personal allowance.	1. Personal allowances to officers of the establishments.		
2783 Extra officers, menials.	2. Extra Writers, Mohurrirs, Dufteries, Bhistees, Clashees, Pcons when beyond the competency of the S. B. R. .. ..	—	59. 119
2784 Kutcharry rent.	3. Rent of Kutcheries and other Public offices. ..		
2785 Furniture, &c.	4. Office furniture, badges for pcons, &c. as No. 1, ..	—	59. 120
2786 CONTINGENT CHARGES.	To be furnished with a QUARTERLY return in a Form prescribed, (See No. 6329, Appendix,) .. ..	—	238. 451
2787 CORRESPONDENCE.	All references to be made complete. Cases requiring immediate notice an exception. But in such cases those points which are URGENT to be submitted without other matters not so immediate, ..	G. O. 29 Mar. 33.	172. 280
2788 DRAFTS OF REGULATIONS.	All drafts of Regulations prepared by the S. B. R. or by Cs. R. or Colv. whether the superior authority approve them or not—to be LAID BEFORE Govt. .. ..	—	.. 7
2789 EMBANKMENTS.	Government were to be furnished with ANNUAL estimates of Embankments, through Cols., Cs. R. and S. B. R. .. ..	—	.. 36
2790 Accounts.	Accounts of Embankments were also to be furnished annually through Cs. R., after examination, and Civil Auditor, .. ..	—	.. 36
2791 Differences of authorities.	Govt. were to be referred to in cases of DIFFERENCE of opinion between Cs. R. and Supervisors General, through S. B. R.		
2792 Accounts.	And to be furnished through Civil Auditor with ACCOUNTS, ..	—	39. 101

## PRESIDENCY BOARDS OF REVENUE.

GOVT.	Embankments—Continued.	GOVT. No. Page.
2793 <i>Later orders.</i>	Govt. are to decide on differences of opinion regarding Embankments between Superintending Engineers and the Civil Authorities, reference being made through the Military Board, .. ..	124. 197
2795 EMBEZZLEMENTS.	All instances of deficiencies of Treasure or delinquency of Treasurers, or other Native officers, disqualifying them for public employment, must be reported to Govt. .. ..	.. 34
2796 ESCHEATS.	Propositions for the disposal of Escheats to be submitted to Govt. .. ..	.. 29
2797 <i>Badshahce recommendations of S. B. R.</i>	If a BADSHAHCE grant be declared invalid or become extinct, Cs. R. are required to report to the S. B. R. Who may submit a RECOMMENDATION to Govt. for settlement with the disseised Lakhirajdar, in the manner prescribed by Sect. 5, XIII. 25, .. ..	.. 29
2798 ESTABLISHMENTS FIXED.	Sanction required for alteration in number, designations or salaries of officers on the fixed establishments, .. ..	.. 33
2799 —————	TEMPORARY. Govt. sanction is also necessary for TEMPORARY establishments entertained "extra to the fixed" beyond six months, .. ..	154. 248
2800 FARMS. To be furnished with statements of all FARMS granted by the S. B. R. up to the 31st December 1834—and annually, .. ..		258. 481
2801 FINES.	Sanction is required for all FINES above 500 rupees. .. ..	.. 28
2802 GENERAL DISCUSSIONS.	S. B. R. are required to report to Govt. all discussions and matters of General interest or importance, stating their sentiments collectively, .. ..	.. 5
2803 INTEREST.	Sanction is required for the REMISSION of interest which is held to be part of the arrear, .. ..	243. 459
2804 MILITARY LANDS.	Sanction required for permanent occupation of Lands for cantonments, roads and other similar purposes, .. ..	2. 46
2805 PENSIONS.	Govt. will determine all claims to hereditary Pensions, .. ..	.. 30
2806 <i>Succession.</i>	All claims to SUCCESSION to and renewal of life Pensions; the whole or in part may be reported by Cs. R. and S. B. R. in consideration of any claims which the parties have upon Govt. or other sufficient grounds, .. ..	.. 30
2807 <i>Statements.</i>	STATEMENTS of life Pensions to be furnished as required by Govt. .. ..	.. 31
2808 <i>Superannuation. Arrears.</i>	Sanction required for the payment of superannuation Pensions beyond six month's standing: unless there be neglect on the part of the Public officers, in which case the C. Andr. may exercise his discretion in admitting or referring the claim, .. ..	101. 172
2809 <i>New Rules miscellaneous.</i>	Sanction is required for all Pensions—life or hereditary—and for the renewal of any stopped under the operation of Reg. XI. 13, and not since renewed by competent authority, .. ..	109. 184
2810 <i>Miscellaneous arrears.</i>	Sanction required for the payment to heirs of ARREARS of miscellaneous Pensions of more than six months' standing, .. ..	171. 380
2811 <i>Lapsed shares of joint pensions.</i>	Allotment of lapsed SHARES of joint Pensions is entirely at the pleasure of Government, and irrespective of any Mahomedan or Hindoo Laws—such shares will be divided equally amongst survivors without reference to sex, .. ..	277. 501
2812 PUBLIC WORKS.	Sanction is necessary for all ABOVE 500 Rupees in cost—except in certain special cases, .. ..	86. 154
2813 REMISSIONS.	No REMISSION whatever of Land Revenue can be made without sanction of Govt. .. ..	.. 16



## DIGEST OF CIRCULAR ORDERS.

GOVT.	<i>Resistance of Process.</i>	GOVT. No. Page.
2814 RESISTANCE OF PROCESS.	Sanction is necessary for the confiscation of an estate on the annulment of a Farmer's lease on the ground of disobedience or resistance of process, .. ..	— .. 29
2815 <i>Sanction before confiscation.</i>	Nor can any order to the above intent be CARRIED INTO EFFECT without the sanction of Government, .. ..	— .. 29
2816 RESUMPTION.	The Cs. R. are enjoined to report to Govt. through the S. B. R. any cases of <i>RESUMPTION</i> involving serious distress, .. ..	— .. 26
2817 SALES.	Any sale of Lands not p. s. Lower or Western Provinces, is invariably to be reported for the confirmation of Govt. .. ..	— .. 17
2818 <i>Confirmation in abeyance.</i>	Including estates for which the Proprietors have given Durkhasts assenting to a permanent settlement which may not have been confirmed by Govt. (See No. 4363,) .. ..	— 323 . 586
2819 <i>Reports.</i>	Annual reports are to be made to Govt. by the S. B. R. of all sales for arrears or in execution of decrees, .. ..	— .. 19
2820 <i>Settlements.</i>	Confirmation of Govt. is necessary for all SETTLEMENTS and all officers of settlement are subject to its authority, .. ..	— .. 13
2821 <i>Farms ten years S. B. R. Farms.</i>	It has since been determined that the S. B. R. may sanction all	—
2822 <i>Not of t. s. estates Proprietors excluded.</i>	(Unless in estates under temporary settlement, to the exclusion of Proprietors), for TEN YEARS, .. ..	— 160 . 266
2823 <i>Govt. Khas Muhals. Farms 20 years S. B. R.</i>	S. B. R. may sanction Farms of Govt. Khas Muhals the property of the State as far as TWENTY YEARS, .. ..	— 258 . 480
2824 <i>Jageers of invalids.</i>	The S. B. R. have also power to SANCTION p. s. of lapsed Jageers of invalids, .. ..	Appx. 5 . 768
2825 <i>Report to Govt.</i>	Settlements are to be reported to Govt.—the general results—if the S. B. R. approve them, .. ..	— .. 14
2826 <i>Extension.</i>	Proposed EXTENSION of settlements and proclamation with that object is to be reported to Govt. .. ..	— .. 14
2827 <i>Important points.</i>	IMPORTANT POINTS of general application connected with settlements are to be reported to Govt. through the S. B. R. .. ..	— .. 15
2828 STATEMENTS.	Govt. are to be furnished by the S. B. R. with all necessary annual, monthly, or other periodical REPORTS OF STATEMENTS, .. ..	— .. 5
2829 <i>Alterations.</i>	The sanction of Govt. is necessary for the introduction of new statements or alteration of those approved and adopted by the Statements' Committee, .. ..	— 313 . 573
2830 SUDDER BOARD OF REVENUE.	Govt. reserve the power of conferring the full powers of the S. B. R. on a single Member locally or generally,	—
2831 <i>Distribution of Duties.</i>	Or of DISTRIBUTING the duties of the Members for general public convenience, .. ..	— .. 5
2832 <i>Differences of opinion.</i>	To be referred to if no two Members concur in a matter requiring two voices, .. ..	— .. 6
2833 <i>References from S. B. R.</i>	Govt. will issue all necessary orders for the guidance of the S. B. R. who will apply to them for instructions in matters not provided for by the regulations, .. ..	— .. 7
2834 SUMMARY SUITS.	To be furnished QUARTERLY with statements of Summary Suits, Reg. VIII. 31, .. ..	— 156 . 280
2835 TOLLS.	To be furnished ANNUALLY with statements of disbursements and net receipts on account of Tolls, .. ..	— .. 36

## PRESIDENCY BOARDS OF REVENUE.

GOVT.	Colon Duties.	GOVT. PURCHASES.	No. Page.
2836 TOWN DUTIES.	Sanction of Govt. required for Farms of Town Duties extending beyond FIVE YEARS.	—	39
2837 TUCCAVEE.	Govt. to be furnished with ANNUAL REPORTS of Tuccavee and Zemindaree advances for embankments, reservoirs and water courses.	—	32
2838 UNCOVENANTED ASSISTANTS, TO CS. R.	Govt. will finally appoint them, and is the only authority competent to remove them.	—	327. 597
2839 WARDS' MANAGEMENT.	The only REFERENCES to Govt. necessary in matters of Wards' management are those of admission in cases of 1. Disputed Jurisdiction, Cl. II. and VI. 5, X. 93, and 2. Idiotism, lunacy, natural defect, or infirmity Cl. III. 5, X. 93.	—	20
2840 ZEMINDARS.	Reports to Govt. are NECESSARY whenever the Revenue Authorities would exclude any Raja, or any Zemindar from the management of his property on the ground of danger to the public tranquility or serious public evil—(latter part of Sec. 3, Reg. VII. 22.)	—	15

## GOVERNMENT PLEADERS.

## In Civil Courts.

2841 NOMINATIONS through the Rev. Authorities Grounds.	On a reference from the S. B. R. representing the propriety of the Cols. being consulted on the appointment of Government Pleaders as being materially interested in the success of Government suits, and in the efficiency or otherwise of a nominee; orders were issued to that effect, and it was at the same time ruled, that such NOMINATIONS should be submitted by the Cs. R. THROUGH the S. B. R.; the advantage of whose experience and personal knowledge of the parties, it was urged, would more than counterbalance the inconvenience of the short delay which would attend the reference.	G. O. 25 April, 35. C. O. 18 May, 35.
2842 Other reasons.	The advantage of creating a higher degree of respect towards the Revenue Authorities, was a FURTHER inducement to the change of system above mentioned.	257. 479 257. 480

## In Courts of Sp. Comms. III. 28.

2843 Neglect of Cl. IV. 4. III. 28. appeals.	The S. B. R. having discovered that APPEALS in cases under Cl. IV. 4. III. 28, had been presented to the Sp. Comms. III. 28, without revision by the Cs. R., issued the following instructions considering such a practice to be highly objectionable, giving an obvious facility to collusion, and tending to foster NEGLECT on the part of the Govt. Agents.	C. O. 16 Nov. 35.
2844 Perwana.	1. A PERWANA (in a form, See No. 6339, Appendix) to be issued in all cases of appeal, setting forth distinctly the grounds of such appeal.	278. 501 278. 502
2845 Limitation of time.	2. Care to be taken that the pleadings are transmitted for revision WITHIN a period to be specified in the Perwana.	278. 502
2846 Revision.	3. Pleadings to be attentively REVISED and corrected, and after approval—or an amended copy—to be sent to be filed.	278. 502
2847 Statements; Quarterly return.	Unnecessary calls for STATEMENTS from these Officers—One QUARTERLY Return prescribed at the suggestion of Mr. Sp. Comm. Elliot of Patna, See also FEES, (No. 2714 et seq.)	356. 683

## GOVERNMENT PURCHASES OF ESTATES.

2848 Ordered by Cl. Drs.	The purchase of all p. s. on the part of Govt. ORDERED by the Ct. Drs. whenever it can be effected without sacrifice.	86. 64
2849 Ordered by Govt. To be farmed;	Cols. are authorized to PURCHASE all estates for which the arrears with interest and penalty may not be bid. And all such estates should be FARMED.	G. O. 10 Nov. 34. C. O. 5 Dec. 34. 283. 445

## DIGEST OF CIRCULAR ORDERS,

## GOVT. PURCHASES, &amp;c.

## Confirmation of Sales—Contd.

## GOVT. SUITS. MacPage

2850	<i>Confirmation.</i>	Government are to be dealt with as other purchasers in regard to the CONFIRMATION of sales.		
	<i>Indulgence, reference to Government.</i>	Cs. R. desirous of reversing sales where they would uphold them in the case of individuals being purchasers, are required to REFER them to Govt. through the S. B. R.	—	344. 644
2851	<i>SHARES OF BUTWARA ESTATES.</i>	It is not imperative upon Cols. to purchase small SHARES of estates under Butwarra, when the bids do not come up to the arrears with interest and penalty.	G. O. 2 May, 37. C. O. 23 May, 37.	376. 702
2852	<i>ENTIRE ESTATES.</i>	These orders construe the rule regarding the purchase of ENTIRE estates, when the bids are insufficient to be obligatory upon the Local Authorities,		376. 702

## GOVERNMENT SUITS.

## Rules of Practice.

2853	<i>Powers Cs. R. ORIGINAL.</i>	Cs. R. have POWERS of the late Bd. Rev. in the prosecution or defence of original suits.	R. P. C. xxx.	
2854	<i>APPEALS.</i>	Or in instituting or defending APPEALS.		
2855	<i>COLS. &amp;C.</i>	Cols. and other Rev. Officers will be guided by the Regulations,	..	23
2856	<i>APPEALS to S. D. A. S. B. R.</i>	But no decree of a Lower Court shall be APPEALED to the S. D. A. without reference to the S. B. R.	..	23
2857	<i>Conducted by S. and R. L. A.</i>	Appeals to the S. D. A. to be conducted by the S. & R. L. A. under instructions from the S. B. R.	R. P. C. xxx.	23
2858	<i>REDDRES OF ORDERS Cs. R.</i>	In regard to Petitions AGAINST official acts of the Cs. R. Their OWN or UNDER ORDERS of the S. B. R. The Judge will proceed as directed by Sec. 46, XIV. 93.	R. P. C. xxxii.	
2859	<i>G. G. IN C.</i>	And the G. G. in C. on report from the S. B. R. will pass orders,	..	24
2860	<i>Appeals special to S. B. R.</i>	If redress be denied by a C. R. special APPEAL is open to the S. B. R.	R. P. C. xxxiii.	
2861	<i>Who will relieve.</i>	S. B. R. will grant relief;—		
2862	<i>Confirm order or report.</i>	Confirm the order of the C. R.;— Or, if necessary, report to Govt.	..	24

## Modifications—Further General Rules.

2863	<i>Abolition S. &amp; R. L. A.</i>	Local Revenue Authorities declared generally responsible for the proper conduct of Govt. Suits on the ABOLITION of the office of S. & R. L. A.	—	42. 104
2864	<i>Commercial Regulation not applied.</i>	A question having arisen as to the expediency of extending Sec. 4, IX. 29, to Revenue as well as Commercial cases, it was determined in the NEGATIVE.	G. O. 29 June, 30. C. O. 13 July, 30.	
2865	<i>Reports of neglect of Cols.</i>	Cs. R. were however enjoined to REPORT instances of neglect to file pleadings, on the part of the Cols., and	..	76. 143
2866	<i>Of Cs. R.</i>	The S. B. R. to report any neglect of Cs. R. "to evince the requisite degree of attention and control."	..	76. 143
2867	<i>PERSONAL RESPONSIBILITY.</i>	In continuation of the above orders, it was intimated that the Cols. would be held personally RESPONSIBLE, and must make good at their own expense—any loss arising out of neglect to file pleadings.	G. O. 17 Aug. 30. C. O. 31 Aug. 30.	83. 150
2868	<i>Cs. R.</i>	And also the Cs. R. for any neglect of the cases referred to them by the Cts. under Sec. 3, II. 14,	..	83. 150
	<i>Sec. 3, II. 14, references.</i>	(N. B. Cs. R., though Judges of appeal, are competent to DISPOSE of such references, See No 495.)		

## PRESIDENCY BOARDS OF REVENUE.

## GOVT. SUITS.

## Modifications—Contd.

## GOVT. SUITS. No: Page.

2869	<i>Want of attention to Petitions noticed by Cr. of Drs.</i>	The Ct. Drs. (23rd June 1830,) brought to notice the disproportion between suits instituted by and against Government—15 to 99 cases—"if more pains," they remarked, "were taken to make inquiry into the facts set forth in Petitions for redress, when first presented,—and some caution observed in not letting untenable or even doubtful cases go to trial, the annual lists would be much more favorable, .. .. . 96. 163	G. O. 12 Nov. 30.
2870	<i>Arbitrary proceedings.</i>	Arbitrary proceedings of a Col., and delay of redress for two YEARS reprehended. .. .. .	
2871	<i>Questionable impression of S. and R. L. A.</i>	The Ct. express SURPRISE that applications for justice were attributed by the S. and R. L. A. in such cases, to a spirit of litigation, .. .. . 96. 163	
2872	<i>Extension of powers Cs. R.</i>	One of the objects of the revision of the Rules of Practice was to EXTEND the authority of the Cs. R. to the disposal of all cases but those of first rate importance, .. .. . 327. 598	
<b>Appeals.</b>			
2873	<i>Revision. of pleadings S. D. A.</i>	In cases before the S. D. A. Collectors under instructions of Cs. R. will fulfil all the details, and the pleadings will be supervised by S. B. R. (abolition of S. and R. L. A.) .. .. . 46. 107 See also, .. .. . 65. 129	
2874	<i>Where Cs. R. are Judges of appeal.</i>	Where Cs. R. as in Assam, were Judges of appeal, it was ordered that the duties which would in that capacity or as revisers, fall to them, should devolve upon the S. B. R. .. .. . 60. 120	
2875	<i>Repeated.</i>	See also, .. .. . 66. 130	
2876	<i>Reversal of resumptions.</i>	Strictures of the Ct. of Directors on frequent REVERSALS of resumption decrees under appeal to the Courts of Justice, .. .. . 96. 163	
2877	<i>Reports.</i>	Form prescribed for REPORTING on Petitions or on proposed replies to appeals, the headings to be marginal abstracts to the contents of each paragraph, .. .. . C. O. 2 Aug. 36.	
2878	<i>Form.</i>	The FORM is No. 6349 in the Appendix, .. .. . 314. 575	
2879	<i>STATEMENTS Cs. R. to S. B. R.</i>	STATEMENTS of suits in the Zh. and City Courts to be furnished by the Cs. R. to the S. B. R. .. .. . R. P. C. xxxiv. .. 24	
2880	<i>S. and R. L. A. to S. B. R.</i>	Statements of suits in the S. D. A. to be furnished to S. B. R. annually by S. and R. L. A. .. .. . R. P. C. xxxv. .. 24	

## GUARDS.

## Of Commissioners of Revenue.

2881	<i>As Judges of Ct.</i>	On the constitution of the office, the GUARD attached to a C. R. corresponded in strength with that allowed to the Judges of Provl. Cts. on Circuit, .. .. . G. O. 3 Mar. 29. C. O. 9. 57	
2882	<i>Modified.</i>	It was SUBSEQUENTLY ordered, that the strength of the Guard of a C. R. should be one Havildar and 12 Sepahees, or one Jemadar and twelve Burqundazes, .. .. . G. O. 24 Mar. 29. 3 Nov. 29. C. O. 49. 108 20. Nov. 29.	

## HILL COUNTRIES.

2883	<i>Deputations not aided by Police.</i>	Mr. Pechell commended by the Ct. of Drs. for WITHHOLDING from Rev. Ameens the aid of the Police in the Hills near Chittagong—his settlements of the Dukhin Cool and Ewas Muhals approved, .. .. . C. O. 15 July, 24. 69. 48	
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## DIGEST OF CIRCULAR ORDERS,

## HILL COUNTRIES.

## Deputations.

## HOOKAMEE, &amp;c. No. Page.

- 2884 *Approval of Ct. of Drs.* The Court strongly RECOMMEND similar arrangements with other Hill Chiefs, as they object to the frequent deputation of petty native Revenue officers into the Hill territories. C. O. 15 July 24. 69. 48

## HOOKAMEE RESUMED TENURES.

- 2885 *Explanation of the term Hookamee.* The term HOOKAMEE implies all tenures held under grants other than Badshahee, and the following are the rules for their settlement after resumption. A recommendation is necessary in each case until the Rule becomes Law, C. O. 14 June, 37. 402. 741
- 2886 *Title of Lakhirajdar.* I. TITLE TO A RECOMMENDATION FOR SETTLEMENT WITH THE LATE LAKHIRAJDARS. 402. 743
- 2887 *Possession.* Cl. I. uninterrupted POSSESSION, and management for sixty years, 402. 743
- 2888 *Rent produce sixty years.* Or uninterrupted receipt of a RENT PRODUCE, paid to them by a party occupying or managing the tenure as their agent or farmer, and not having a proprietary right in the land, 402. 743
- 2889 *Report under Sec. 5, XIII. 25, settlement.* In such case the resuming officers shall REPORT under Sect. 5, XIII. 25, that a settlement may be made with the Lakhirajdar, 402. 743
- 2890 *Tenures.* Such TENURE, if conferred, to be hereditary and transferable, and not to be disturbed by the Malik.
- 2891 *Suit of Malik barred.* Any suit being barred in the Courts as provided by Sect. 2. XIII. 25, 402. 743
- 2892 *Possession less than sixty years.* Cl. II. If the original grantor, successors or representatives have not held possession so long as SIXTY YEARS,
- 2893 *But before 1st Dec. 1790, Settlements with Lakhirajdar.* But obtained possession PREVIOUSLY to the 1st Dec. 1790, THE SETTLEMENT shall be made with the Lakhirajdar, as provided in Cl. I. 402. 743
- 2894 *But open to action at law.* Any dispute regarding proprietary right, or Milkeet, to be determined by the Courts.
- 2895 *Court alone can dispossess.* And the Lakhirajdar to CONTINUE in possession, to be dispossessed by a decree of a competent Court of Justice, 402. 743
- 2896 *Before 1178 B. S. half produce.* JUMMA. II. ADJUSTMENT OF JUMMA TO BE PAID BY A LAKHIRAJDAR. If the grant be previous to the year 1178 B. S. or 1179 F. S. or W. S. Sudder Jumma to be one half the rent produce.
- 2898 *Russud.* If part of the Lands be uncultivated, the culturable to be assessed at a Russuddee jumma, to be regulated according to the reduced rate of jumma on the cultivated part by S. B. R. with sanction of Govt. 402. 744
- 2899 *AFTER 1178 B. S. full assessment.* If the grant be later than 1178 B. S. or 1179 F. S. or W. S. the Revenue shall be ASSESSED under the general Regulations on the whole of the actual rent produce, 402. 744
- 2900 *MALIK'S TITLE. Possession.* III. TITLE OF THE MALIK TO A SETTLEMENT. If the Malik, (See note at foot of these Rules) shall have continued in possession or management after creation of the tenure ;—
- 2901 *Pay to Lakhirajdars.* PAYING the Govt. share of the produce to the Lakhirajdars ;—
- 2902 *Settlement.* The SETTLEMENT shall be made with such Malik under the Regulations ;
- 2908 *Pension to Lakhirajdar.* And Govt. may grant PROVISION for life to the Lakhirajdar if in destitute circumstances, 402. 744

## PRESIDENCY BOARDS OF REVENUE.

HOOKEAN TENURES.		Malikana title.	HOOKEAN TENURES.		No. Page.
TITLE TO MALIKANA.	IV. MALIKANA TITLE.			C. O.	
2904 <i>Receipt at Resumption.</i>	When a settlement is made with a Lakhirajdar, if the Malik have received Malikana, in money, kind, or lands, during the existence of the tenure, he shall continue to receive the same or an equivalent, ..			14 June, 37.	402 . 744
2905 <i>Or if not.</i>	And though not in receipt of Malikana at the time of settlement;				
2906 <i>Within 12 years.</i>	Receipt within TWELVE YEARS,				
2907 <i>Or valid claims at Law.</i>	Or a well founded claim preferred before a competent tribunal within that period will give the title, .. ..				402 . 744
2908 <i>Record of Malikana.</i>	V. NATURE AND AMOUNT OF MALIKANA to be RECORDED on the settlement proceedings,				
2909 <i>Land to be defined and mapped.</i>	If in Land, LIMITS to be defined and mapped; the map to accompany the settlement proceedings, .. ..				402 . 744
2910 <i>If in money; added to jumma.</i>	VI. Money Malikana to be ADDED to the Govt. Jumma payable by the Lakhirajdar, due allowance being made to him when the assessment is fixed upon the whole rent-produce, .. ..				402 . 744
2911 <i>Paid by Col.</i>	And to be paid by the Collector, .. ..				402 . 744
2912 <i>COMPENSATION TO MALIK.</i>	VII. COMPENSATION FOR LOSS OF SETTLEMENT. If the claimant to the proprietary title be allowed Malikana under Rule IV. money COMPENSATION for loss of settlement shall be awarded in addition ;—				
2913 <i>Amount.</i>	At ten years' purchase on the difference between Malikana allowance and Zemindaree profits (Malikana included) which he would have received had he been admitted to settlement. ..				402 . 745
2914 <i>Calculation.</i>	The Zemindaree profits to be assumed at 20 per cent. on the gross jummaundee, .. ..				402 . 745
	VIII. LIMITATION OF TIME FOR CLAIMS TO MALIKANA AND COMPENSATION.				
2915 <i>Before sanction.</i>	No claim to Malikana,—				
2916 <i>Of settlement.</i>	Nor to compensation for loss of settlement, shall be entertained, unless preferred previously to the sanction of Government to the settlement with a Lakhirajdar, .. ..				402 . 745
2917 <i>Action barred.</i>	Nor shall any claim be cognizable in a Court of Justice*.				
2918 <i>Doubt.</i>	* NOTE to the original Circular—" It may admit of a question whether this can be done without a legislative enactment," ..				402 . 745
	IX. RECUSANCY OF LAKHIRAJDAR.				
2919 <i>RECUSANCY. Admits the Malik.</i>	If a Lakhirajdar, not a Malik, recuse to the offer of a settlement as approved by the S. B. R.				
2920 <i>To settlement.</i>	SETTLEMENT shall be made with the Malik :				
2921 <i>Exclusion entire.</i>	And the recusant Lakhirajdar shall not receive Malikana, .. ..				402 . 745
	X. FORGERY OR FRAUD.				
2922 <i>Forgery or Fraud.</i>	No length of possession,				
2923 <i>Possession.</i>	Either of the occupant or ancestors				
2924 <i>Self or ancestors will not entitle.</i>	Can confer a title to settlement on a Lakhirajdar found holding under forgery or fraud proved in a competent Court, ..				402 . 745
2925 <i>But settlement is with Malik.</i>	Settlement in such cases shall be made with the Malik under the general Regulations, .. ..				402 . 745
2926 <i>EXCEPTION.</i>	EXCEPTION. Government may in its executive capacity admit the Lakhirajdar, on the ground of				

## DIGEST OF CIRCULAR ORDERS,

**HOOKAMEE TENURES.****Exceptions—Contd.****HOLIDAYS, &c. No. Page.**

2926	<i>Clemency of Government.</i>	Length of possession, or Other circumstances if they deem right, ..	C. O. 14 June, 37.	402 . 745
2928	<i>Bond fide purchasers.</i>	Nor shall these acts endamage the claim of a purchaser in good faith under the belief that the title deeds were good and valid, ..	..	402 . 743
2929	<b>MILKEET AND MOOKUDDUMEE TENURE.</b>	<b>NOTE.</b> Mookuddumee Tenure is no evidence of proprietary right; and a claim to Malikana or compensation when a Lakhirajdar has possessed the lands for sixty years, cannot be admitted unless it be satisfactorily proved that the claimant has actually received from the Lakhirajdar an allowance in acknowledgment of his proprietary right, or that he comes within the scope of Cl. 2, Rule IV. of these Hookamee Rules, ..	..	402 . 745

**HOLIDAYS AND VACATIONS.****General.**

2930	<b>MOHURRUM.</b>	In the MOHURRUM, Cutcheries of the Rev. Authorities to be closed for FIVE DAYS, and	C. O. 15 Feb, 36.	
2931	<b>DUSSERAH.</b>	At the DUSSERAH for FIVE days in the Patna and Bhagulpore, and		
2932	<b>Patna, Bhagul-pore, &amp; other divns.</b>	EIGHT days in the other divisions, ..	..	283 . 507

**Courts of Sp. Dy. Cols.**

2933	<b>RESN. COURTS shut.</b>	It is the opinion of the S. B. R. that at times when the Civil Courts, are SHUT no resumption cases should be decided.	C. O. 28 Mar. 37.	
2934	<b>Preliminary inquiries allowed.</b>	Preliminary inquiries however may be carried on either at the Sudder Station or in the Moofussil, ..	..	362 . 677

**General Inquiries.**

2935	<b>GENERAL INQUIRIES.</b>	The S. B. R. instituted a general INQUIRY as to the Holidays allowed throughout the year, and how far the holidays connected with one religion are allowed to the followers of other religions, ..	C. O. 20 June, 37.	396 . 733
2936	<b>Opinions requested.</b>	Opinions were at the same time requested as to the number of holidays which it would be expedient to allow, limited to a just consideration of the wishes of the Public, ..	..	396 . 734
2937	<b>PRACTICE.</b>	A detailed statement was furnished of which the following is an abstract.		
2938	<b>S. D. A.</b>	Sudder Dewanny Adawlut { Christian, 55 days in the year. Hindoo, 53 Mahomedan, 22		
2939	<b>Moofussil Courts.</b>	Moofussil Courts 97 days. { Christian, 55 Hindoo, 30 Mahomedan, 12		
2940	<b>General Treasury.</b>	General Treasury 89 days. { Christian, 55 Hindoo, 34 Mahomedan, none.		
2941	<b>Bank of Bengal.</b>	Bank of Bengal 71 days. { Christian, 55 Hindoo, 16 Mahomedan, none, ..	..	396 . 734
2942	<b>Natives.</b>	<b>NOTE.</b> The Hindoos and Mahomedans have, each religion the holidays of the other as well as its own.		
2943	<b>Christians.</b>	CHRISTIANS in the Bank of Bengal have also the Native Holidays, but it does not appear from the table that such is the case in other offices, ..	..	396 . 734

## PRESIDENCY BOARDS OF REVENUE.

**IMPORTANT PAPERS.****IMPORTANT PAPERS.****INDIGO, &c. No. Page.**

2944	<b>SELECTION AND PREPARATION for publication intended. Lists of Rev. and Judl. offrs.</b>	The Secretary to Government, Mr. Holt Mackenzie, in his Memorandum on Lakhiraj Practice, anterior to the Cornwallis system, proposed the preparation of Reports regularly drawn up from year to year, of incumbents of Revenue and Judicial offices; and the selection and printing of important papers, for the information of the service,	G. O. 18 Aug. 25. C. O. 13 Sept. 25.	80. 59
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**INDIGO-FACTORIES-PLANTERS.****INDIGO-FACTORIES-PLANTERS.**

2945	<b>Restrictions removed.</b>	Restrictions on the erection of rival works by Europeans removed, (Sec No. 2634 et seq.)	Regulation W. 1830.	64. 129
2946	<b>EXPLANATORY RESOLUTION.</b>	Resolution explanatory of the circumstances which led to the enactment of Regulation V. of 1830,	G. O. 22 June, 30.	
2947	<b>Sources of information.</b>	From correspondence with Government officers and the representations of Messrs. Alexander and Co. and of the Indigo Planters of Jessore and Dacca Jelalpoore, as well as from other sources of information—it is sufficiently manifest,	C. O. 29 June, 30.	
2948	<b>Advances.</b>	That the evils complained of by the planters are inherent in the system of ADVANCES,		
2949	<b>Insecure.</b>	Without security to the manufacturer,		
2950	<b>Not remunerative.</b>	Or adequate remuneration to the cultivator,	75. 141	
2951	<b>Contractor evades.</b>	The contractor EVADES his obligations when any gain is to be realised,	75. 141	
2952	<b>Manufacturer presses.</b>	The manufacturer knowing the futility of legal process against a pauper, seeks to support his claim by unauthorised and violent means,	75. 141	
2953	<b>Advances will continue.</b>	Little probability exists of ABOLISHING the system of advancing,	75. 141	
2954	<b>But competition will be checked and cultivation contracted.</b>	But the altered state of the market will tend to check larger competition such as prevailed in 1823-24. To CONTRACT the limits of the cultivation and inducement to indiscriminate advances. Confine the dealings of the planters to respectable Ryuts, and more liberal terms of contract,	75. 141	
2955	<b>Character of the planters.</b>	Government cite the testimony almost universally borne to the character of the European planters,		
2956	<b>Treatment of Natives.</b>	And their treatment of the natives,	75. 141	
2957	<b>Report of S. D. A.</b>	Deliberate consideration has been given to the Report of the S. D. A. and to the suggestions of Mr. Ross,	75. 141	
2958	<b>Mr. Ross. His plans judicious.</b>	Several appear judicious and may at a future period be adopted when the character of the Native Officers, Civil and Police, has been improved,	75. 142	
2959	<b>But agency unsafe.</b>	At present it would not be safe to entrust the present class of Officers with the arbitration of disputes between European planters and native cultivators,	75. 142	
2960	<b>Restrictive laws.</b>	Govt. is not prepared to remove to the extent recommended, the RESTRICTIONS against holding lands—but provision has been made for conditional occupation,	75. 142	
2961	<b>Ryuts and planters.</b>	Whilst Govt. are averse to the proposition of Mr. Ross to authorize the manufacturer to take possession of lands which the Ryut		



## DIGEST OF CIRCULAR ORDERS,

INDIGO, &amp;c.

Regulation V. 1834. *Contd.*

INEFFT. BAL. No. Page.

- refuses to cultivate, they deem it right to protect him against the G O.  
 hardships to which he is exposed, .. 22 June, 30. 75. 142
- 2962 *Rights of planters.* As far as may be consistent with the interests of others and the C. O.  
 principles of Reg. VI. 23 which recognize his lien and interest in 29 June, 30.  
 the produce, .. 75. 142
- 2963 *REMEDIES.* His remedies now are—
- 2964 *Summary.* Summary process for recovery of advances with Interest ;—
- 2965 *Regular Suits.* Regular suit for the Penalty, .. 75. 142
- 2966 *Inadequate.* The inadequacy however of the remedies is proved, and the G. G.  
*Sec. 5, VII. 19,* in C. concurs with some of the Judges of the S. D. A. that the prin-  
*suitable.* ciples of Sec. 5, VII. 19, might with propriety and good effect be  
 applied to these cases, .. 75. 142
- 2967 *THIRD PARTIES.* It is necessary also to provide against undue interference of third  
 parties, .. 75. 142
- 2968 *COMPULSION.* The practice of compulsory cultivation is reprobated, and legis-  
 lative interference is necessary, .. 75. 142
- 2969 *TRESPASS.* Rules proposed by Mr. Ross for the prevention of trespass adopt-  
 ed, .. 75. 143
- 2970 *Reg. V. 30,* On the above grounds Reg. V. 30, was passed, .. 75. 143  
*passed.*

## INEFFICIENT BALANCES.

Neglect to Adjust.

- 2971 *RESPONSIBILITY* Officers in charge of Treasuries are rendered personally respon- G. O.  
*FOR ADJUSTMENT,* sible for the adjustment of all items of Inefficient Balances under 29 Nov. 36.  
 the following orders, .. C. O. 343. 630  
 9 Jan. 37.
- 2972 *One item in* If any one item appear in two successive statements,
- 2973 *two statements.*
- 2973 *Adjustment not* Without proof being furnished that an adjustment had been ap-  
*attempted.* plied for,
- 2974 *Will be deducted* It will be deemed a culpable remissness on the part of such officer,  
*from salary* and the amount will be deducted from his salary, without reference  
*disbursed or not* to his having been the disbursing officer or not, .. 343. 630  
*by the party.*
- 2975 *Origin of* The foregoing orders were issued at the suggestion of Mr.  
*the orders.* Ricketts, C. B. Cuttack, and there is a lengthened correspondence,  
 referred to by the Revenue Accountant, of which a brief abstract  
 appears to be all that is necessary in consideration of the distinct-  
 ness of the orders, .. 343. 631
- 2976 *Accountant's* The object of the Accountant's reference was to shew that the  
*objections.* proposition, submitted by Mr. Ricketts, was a harsher measure,  
 than Government might be disposed to sanction, .. 343. 631
- DISCUSSION, 1834.* Discussion in 1834.
- 2977 *Mr. W. W.* Mr. W. W. Bird surety for Mr. R. Barlow, senior, represented  
*Bird.* the inconvenience to which officers were subject in being called  
 upon to give security for advances on account of Civil suits, until  
 the suits were decided, for the success of which they were under  
 no sort of obligation. Mr. Bird solicited attention to the subject  
 generally, .. 343. 632
- 2978 *Govt. refer* Govt. reprinted Mr. Bird's letters to Mr. Morley, Mr. Tulloh and  
*Mr. Bird's letter* Mr. Dorin, for consideration ; and that they might devise a plan  
*to the Commit-* for relieving individuals from personal responsibility for the ad-  
*tees.* justment of items (rightly, perhaps, borne on the inefficient ba-

## PRESIDENCY BOARDS OF REVENUE.

## INEFF. BAL.

Discussion in 1834—Continued.

## INEFF. BAL.

No. Page.

		lances, as Law charges until the decision of the suit, but) wrongly debited to individual Cols. in no wise responsible for the result, ..	G. O. 29 Nov. 36. 343. 632
2979	Propositions of the Committee.	Messrs Morley, Tulloh and Dorin replied, and proposed the following plan which was adopted,	C. O. 9 Jan. 37.
		<b>INEFFICIENT BALANCES ON ACCOUNT OF</b>	<b>OFFICERS RELIEVED FROM RESPONSIBILITY.</b>
2980	Stipends. Pensions.	1. STIPENDS and PENSIONS generally.	{ On production of a CERTIFICATE from the officer to whom charge is delivered. 1. That he has received the pensioners' receipts. 2. That the payment was regular. 3. That the prescribed forms have been observed, .. .. 343. 634
2981	Contingent charges Cs. R.	2. Advances to Cs. R. for CONTINGENT CHARGES finally adjustable by audited bills.	
2982	Wards' establishments.	3. Advances to Cs. R. for WARDS' ESTABLISHMENTS adjustable by receipt of the amount payable by other districts from the Cols. of those districts.	
			{ 1. That he has received the receipts of the Cs. R. Provided that the Names of Cs. R. Amount, And date are detailed in the inefficient balance account, .. .. 343. 634
2983	Law charges.	4. Advances for law charges adjustable on decision of the suit.	{ May be safely charged at once under their respective heads, separate memoranda of debits and credits being appended to the monthly accounts, .. .. 343. 634
2984	Diet of defaulters.	5. Diet of Revenue and Abkaree defaulters adjustable on release when amount is either recovered or written off.	
2985	Tuccavee.	6. Tuccavee.	
2986	Measurements. Reg. VII. 22.	7. Advances for MEASUREMENTS under Reg. VII. 22, and other enactments adjustable on completion of each work.	{ To be charged at once on Bills audited by the Civil Auditor under countersignature of Cs. R. and orders of S. B. R., .. .. 343. 635  To be received by weight and any deficiency detected; any difference to be adjusted by reference to C. R. meanwhile to remain in Inefficient Balance, .. .. 343. 635
2987	Opium.	8. Opium.	
2988	FURTHER REFERENCE by Govt. to Acct. Genl.	Government subsequently, 12th August 1835, referred to the Accountant General the case of Mr. Toone observing that the Rules above referred to did not appear to be sufficient, .. .. 343. 636	
2989	REPLY rules not defective.	But the Accountant General replied that the difficulty arose in Mr. Toone's case from his having NEGLECTED to obtain the necessary vouchers, .. .. 343. 637	
2990	DIFFICULTIES are from neglect.	That the difficulties ORIGINATE in want of timely attention on the part of the responsible officers, .. .. 343. 637	

## DIGEST OF CIRCULAR ORDERS.

## INTEST. RULE.

Monthly in 1833—Contd.

INTEREST—See Nov. Page.

2991	<b>REMEDY</b> <i>timely application for adjustment.</i>	And that the remedy would be found in directing attention to the Accountant's Circular of the 1st February 1832, requiring at the same time that officers, intending to proceed to Europe on furlough or retiring finally from the service, should apply for adjustment three months before their intended departure.	G. O. 29 Nov. 36. C. O. 9 Jan. 37.	343. 638
	<b>CIRCULAR OF REV. ACCT.</b> <i>Adjustment.</i>	The Accountant's CIRCULAR referred to,		
2992	<b>Security.</b>	1. Explains the necessity for the adjustment of all demands,—under personal responsibility.		343. 639
2993	<b>Previous audit.</b>	2. The necessity for furnishing security.		343. 639
2994	<b>Emergent payments, without sanction.</b>	3. Cautions against disbursement without due authority, and explains the necessity for early Audit of sums paid on emergency without such sanction,		343. 639
2995	<b>Responsibility includes every item, at all periods of service.</b>	4. Explains that the PERSONAL RESPONSIBILITY extends to every item of inefficient balance at all periods of service, and that consequently the private interest of every Public officer requires that he should never make a disbursement without authority,		343. 639
2996	<b>Watchfulness.</b>	Or that if so disbursing the public money he should not allow such items to remain long unadjusted.		343. 639
2997	<b>Form of Quarterly report.</b>	5. Circulates a form for reporting Quarterly on the Inefficient balances,		
2998	<b>Prescribed.</b>	The Form is No. 6355 in the Appendix,		343. 640
2999	<b>APPROVAL OF GOVERNMENT.</b>	Government approve the Accountant General's plan, and will issue orders requiring all officers to apply for adjustment of inefficient balances three months before they intend to leave the country,		343. 640
		<i>Adherence to Mr. Ricketts' Plan.</i>		
3000	<b>S. B. R. still urge their plan to success.</b>	The S. B. R. after consideration of the above correspondence still supported the plan proposed by Mr. Ricketts, and successfully recommended its adoption to the Government,		343. 641

## INTEREST.

3001	<b>REFERENCE.</b>	ON SALE DEPOSITS—See DEPOSITS. (No. 1919 et seq.)		
3002	<b>TRANSFER BILLS.</b>	On TRANSFER BILLS not allowed.—To run on amount covered by such Bills until their presentation for payment,		67. 46

## INTEREST AND PENALTY.

## DIVISION I.—GENERAL.

3003	<b>EXPLANATION.</b>	Some confusion of terms arises under this head from the consolidation of Interest and Penalty under Reg. VII. 30, which were superseded by rules which affected the Interest only—Penalty strictly speaking would appear to be "the remainder" of the "consolidated Interest and Penalty" of the Regulation. The consolidation however was not merely nominal, for a special manner of calculation was prescribed by the Rules consequent on Regulation VII. 30, See No. 3063, et seq. under which they were to be REALIZED TOGETHER.—In the orders which prescribed that "Interest" shall be levied at 12 per cent. and considered "part of the arrear" Penalty is described as the "remainder of consolidated Interest and penalty" to be levied only in case of wilful and fraudulent default. Under this modification of the system the plan of realization by weekly rests has fallen into disuse, though both may be levied in cases of actual sale, and wilful or fraudulent default, and "penalty" is constantly used as a distinct term.
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## PRESIDENCY BOARDS OF REVENUE.

INTEREST, &amp;c.

DIVN. I. GENERAL—Continued.

INTEREST, &amp;c. No. Page.

## § 1. ACCOUNTS AND BALANCES.

- 3004 *Abstract* Considering that the accounts had been insufficiently checked, the C. O.  
J. W. Baqees. Board suggested the expediency of requiring from the Cols. YEARLY, 23 April, 30.  
an abstract Jumma Wasil Baqee of these items for each month, .. 68. 133
- 3005 *URGENT ORDERS* The Board requested PROMPT and EARNEST ATTENTION to the C. O.  
S. B. R. following orders. 16 July, 33.  
*Clearance of*  
*accounts.*  
1. Accounts to be reduced to order without loss of time.
- 3006 *Reports.* 1. By detailed reports indicating recoverable and irrecoverable  
Balances,  
3007 *Recoverable.* 2. Immediate steps to be taken for prompt realization of the  
recoverable,  
3008 *Irrecoverable.* 3. Disposal of the irrecoverable items (often the mere accumu-  
lation of penalty and interest on balances themselves irrecover-  
able) by writing them off, .. 182. 296
- 3009 *Col's J. W.* II. Cols. to be called upon for a J. W. Baqee,  
*Baqee,*  
3010 *Irrecoverable.* Explaining fully all irrecoverable items, and  
*Recoverable.* Taking all legal steps for the recovery of those not hopeless, .. 182. 237
- 3011 *Before Reg.* III. Balances accruing antecedently to Reg. VII. 30 to be  
VII. 30. realized by the process previously in force.  
3012 *After that Regn.* Those subsequently, in the same manner as arrears of Revenue, .. 182. 297
- 3013 *Negligence of* In this Circular, attention was drawn to the neglect of accounts C. O.  
*Local* manifested by the Covenanted Officers, and the extreme dependance 26 Aug. 34.  
*Authorities.* under which they place themselves, upon their native Amlah,  
(See No. 156 et seq.) .. 223. 434
- 3014 *Heavy balances,* The Board transmit extracts from the Accountant's Returns for C. O.  
*further neglect* 1240 B. S. and 1240-41 F. S. directing attention to the heavy ba- 19 Oct. 35.  
*of accounts and* lances and to neglect of the orders above, 16th July 1833, of  
*orders.* which explanation is called for, .. 273. 497

## § 2. CONTROL.

- 3015 *Powers Cs. R.* All Penalties short of the sale of an estate not p. s. are within R. P. C.  
the competency of the Cs. R.;— .. xiv. .. 16
- 3016 *Interference* Their orders are final, and the S. B. R. shall not INTERFERE, R. P. C.  
S. B. R. except with sufficient grounds on a special appeal, .. xiv. .. 17
- 3017 *Remissions by* But interest or penalty could not be remitted without the sanction of the S. B. R. .. .. 17  
S. B. R.
- 3018 *Sect. 8, Reg.* By Regulation VII. 30, Section 8, power was conferred on the C. O.  
VII. 30. Cs. R. Cs. R. to remit balance of interest and penalty "on sufficient 19 Nov. 33.  
*may remit* cause shewn."  
*as far as 500 Rs.* This power was limited to Rs. 500.
- 3019 *Construction by* The orders arose out of a question of the conformity between the  
Govt. above Section and R. P. C. XIV. and it was so determined on a  
reference to Govt. .. 191. 363

## § 3. MODE OF REALIZATION.

- 3020 *LEVY FROM* By orders of the late Bd. Rev. all demands of interest and C. O.  
*CHULANS.* penalty were ordered to be LEVIED out of a Chulan before any 25 July, 28.  
part was brought to credit as Mal Revenue, .. 96. 72
- 3021 *Previous arrear.* Viz.—whether due on account of previous balances,  
3022 *Current.* Or of the kists on account of which the money was brought. .. ..  
3023 *MODIFICATION.* The above mode of realization was altered under Rules passed C. O.  
by the S. B. R. under date. as per margin, which have been since 27 Mar. 29.  
altered in most points.

## DIGEST OF CIRCULAR ORDERS,

<b>INTEREST, &amp;c.</b>	<b>DIVN. 1. § 3. MODE OF REALIZATION—Contd.</b>	<b>INTEREST, &amp;c. .No. Page.</b>
3024 <i>New mode.</i>	Rules of Sec. 2, I. 01, were explained, and all former orders rescinded in the L. Provs. Behar and Benares, .. ..	C. O. 27 Mar. 29. 11. 59
3025 <i>Arrear of Revenue may,</i>	Any arrear of the current year, (not interest and penalty) to be deducted from subsequent Revenue payments, .. ..	11. 52.
3026 <i>Interest and penalty may not be deducted.</i>	No deduction from any chulan to be made on account of interest or penalty, .. ..	11. 59
3027 <i>Int. and penalty only at close.</i>	Interest and penalty only realizable at the close of the year, .. ..	11. 59
3028 <i>Separate accts.</i>	SEPARATE ACCOUNTS to be furnished to Cs. R. .. ..	11. 59
3029 <i>In case of sale.</i>	In cases of intermediate sale for arrears of Revenue or in satisfaction of decrees of Court, penalty and interest could be deducted with sanction of the C. R. .. ..	11. 59
3030 <i>Penalty, wilful default.</i>	Penalty LEVIABLE only in cases of wilful default—and by orders of Cs. R. or report of the Cols. in each case, .. ..	11. 59
3031 <i>Not in Lotbundeas.</i>	Penalty not to be included in Lotbundeas, .. ..	11. 59
3032 <i>Sale at close of year.</i>	Any arrear of penalty might be levied at the close of the year out of the surplus proceeds of a sale, .. ..	11. 59
3033 <i>Balance with interest paid; fresh sanction for penalty.</i>	If at the close of the year there were no outstanding arrear of principal or interest, Cols. were precluded from levying penalty, though previously authorized, without express sanction, as the Cs. R. might remit it, .. ..	11. 59
3034 <i>Form specifications.</i>	A form was prescribed for applications for sanction to levy penalty specifying the name of the estate or Pergunnah, and of the proprietor or farmer, the Sudder Jumma, amount of penalty incurred and reasons, .. ..	11. 59
3035 <i>Mode of application to Cs. R. to levy penalty.</i>	The possibility, or the convenience of a report in every instance, of application to levy penalty being doubtful, the Cs. R. were authorized to levy it in all cases on a general statement that the individuals in arrears, .. ..	C. O. 23 April, 30. 68. 132.
3036 <i>Pergunnawar.</i>	In a Pergunnah or other local division, are wilful defaulters, .. ..	68. 133
3037 <i>Exemptions.</i>	Bringing only special cases of exemption to notice, .. ..	68. 133
3038 <i>Penalty to be included in Lotbundeas and advertisements.</i>	To preclude future confusion and perplexity it was ordered that consolidated interest and penalty be included in Lotbundeas and sale advertisements provided the demand be later than Reg. VII. 30, and that any further measures be taken calculated to prevent the accounts once clear from again being clogged, .. ..	C. O. 16 July, 33. 182. 297
3039 <i>Rescinding the above.</i>	The above order was specially rescinded. Penalty not to be included in Lotbundeas and sale advertisements, being leviable only in cases of actual sale and wilful default, .. ..	C. O. 9 Jan. 37. 346. 648
3040 <i>Interest always; penalty only for wilful default.</i>	Cols. are ordered to levy interest INVARIABLY, but NOT the remainder of consolidated interest and penalty unless the arrear be wilful or fraudulent, .. ..	G. O. 10 Nov. 34. C. O. 5 Dec. 34. 233. 446
3041 <i>REFERENCE TO GOVT.</i>	In consequence of a communication with Govt. the following Rules were passed. .. ..	G. I. O. 28 Jan. 35. C. O.
3042 <i>PENALTY ONLY for frauds, &amp;c.</i>	I. No penalty to be levied except in cases of actual sale, where default is wilful or fraudulent, .. ..	24 Feb. 35. 243. 459
3043 <i>INTEREST part of the arrear.</i>	II. INTEREST at 12 per cent. a part of the arrear, and IN NO CASE TO BE REMITTED WITHOUT THE SANCTION OF GOVERNMENT, .. ..	43. 459

## PRESIDENCY BOARDS OF REVENUE.

<b>INTEREST, &amp;c.</b>		DIVN. I. § 3. MODE OF REALIZATION—Continued.		<b>INTEREST, &amp;c.</b>	No. Page
3044	<b>PURCHASER'S responsibility.</b>	III. Purchaser at a sale for arrears of Revenue not responsible for any interest for the period antecedent to the date of the collector's Umulnameh, .. ..	G. O. 28 Jan. 35. C. O. 243. 459		
3045	<i>The S. B. R. represent differences of practice.</i>	The Board directed the attention of Govt. to a difference of Practice prevailing in the Provinces in regard to consolidated interest and penalty under Reg. VII. of 1830, on the period intervening between the date of sale, and possession being obtained by the purchaser.	24 Feb. 35.		
3046	<i>Some levy from sale.</i>	In some cases it was levied for the whole intermediate period.			
3047	<i>Others from Umulnomeh.</i>	In others the Purchaser was held responsible only from the date of his Umulnameh, .. ..	243. 457		
3048	<i>Sec. 22, XI. 22, should stand.</i>	The Board did not suggest any alteration of the Rule of Reg. XI. 22, Sec. 22, by which the purchaser is responsible for the entire kist current at the time of sale and all subsequent kists; .. ..	243. 457		
3049	<i>But no default.</i>	But they deemed it unjust that a purchaser should be treated as a defaulter before he could obtain possession.			
3050	<i>Before possession.</i>	And consequently that no interest or penalty ought to be charged on arrears antecedent to the date of the Col.'s Umulnameh, .. ..	243. 457		
3051	<i>Evils of the discretion left to Cols.</i>	They represent that the discretion vested in the Collectors of levying the remainder (after 12 per cent. is taken), of consolidated interest and penalty whenever the default is wilful or fraudulent, will lead to extortion on the part of the Native Amlah, owing to the want of time to exercise an efficient control; and thus become highly prejudicial to the character of the Revenue Administration, and injurious to the Zemindars without advantage to Government, .. ..	213. 458		
	<i>Suggest that penalty be taken only in cases of actual sale.</i>	They therefore suggest that "the remainder of the amount" be only charged in cases of ACTUAL SALE of the estate, and then there can exist no doubt that the defaulters are either "wilful or fraudulent," .. ..	243. 458		
3052	<b>EXPLANATION OF MISAPPREHENSIONS.</b>	The last clause of this paragraph has been understood to imply that if an estate were actually sold, it should be held that the default was fraudulent.			
3053	<i>Actual sale.</i>	But it has been explained that in cases of ACTUAL SALE, the INTENT or fraud on the part of the defaulter, and the demand of penalty are still open to consideration, .. ..	Note. 243. 458		
3054	<b>APPROVAL BY GOVT.</b>	Govt. in reply ADOPTEd the suggestions, and passed orders as already stated in No. 3041, .. ..	243. 459		
<b>§ 4. IRREGULARITIES.</b>					
3055	<i>In levy of interest from Purchasers.</i>	Inquiries were instituted whether interest was charged to purchasers at public sales between the date of sales and the period of their obtaining possession, .. ..	C. O. 12 Aug. 34. 221. 432		
3056	<i>Delay may be injurious.</i>	The S. B. R. observe that possession may be withheld for several months pending an appeal against confirmation, .. .. The irregularity was corrected by the orders of the 24th Feb. 1835. (See Nos. 3341, et seq.)	221. 432		
3057	<i>Neglect of C. Orders.</i>	The S. B. R. request in TWO MONTHS a reply to their C. O. of the 5th Nov. 1830, .. ..	C. O. 26 Aug. 34.		
3058	<b>IRREGULARITIES SINCE REG. VII. 30.</b>	Irregularities in the non-levy of interest and penalty since Reg. VII. 30, have been brought to their notice, .. ..	223. 434		

## DIGEST OF CIRCULAR ORDERS,

INTEREST, &c.	DIVN. I. § 2. IRREGULARITIES—Continued.	INTEREST, &c.	No. Page.
3039. <i>Misapprehension.</i>	Under a mistaken idea that the sanction of a C. R. was requisite for the former item though only needed for that of penalty, the Cols. had referred unnecessarily to the C. R.—who also had been neglectful of their applications for sanction to levy penalty in cases of wilful default, .. .. .	C. O. 26 Aug. 34.	223 . 434
3060 <i>Corrected.</i>	The Local authorities were <b>set right</b> ; and at the same time the S. B. R. reprehended the inattention shewn to their orders of the 6th Aug. 33, (a mere call for information not included in this publication) and directed their attention generally to the necessity for acquiring a complete mastery of these and all other accounts, (See No. 152, et seq.) .. .. .		223 . 434
3061 <i>LEVY ONLY TO END OF THE YEAR.</i>	An instance having come to the knowledge of the S. B. R. in which interest, or interest and penalty were levied <b>ONLY UP TO THE END OF THE YEAR FOR WHICH THEY WERE DUE</b> , instead of the time of the liquidation of the demand, .. .. .	C. O. 26 Oct. 35.	275 . 499
3062 <i>Inquiries.</i>	A Form, (See No. 6338, Appendix,) was circulated, in which any instances of such an erroneous practice, if prevailing in other districts, was to be reported. .. .. .		275 . 500

## DIVISION II.—CONSOLIDATED INTEREST AND PENALTY.

Under *urg. VII. 30.*

3063 <i>Consolidation Supersession of orders of 27th March, 1829.</i>	* FOR ESTATES PERMANENTLY ANNEALED. Six Resolutions on the subject of interest and penalty, promulgated by the S. B. R. under date the 27th March, 1829, were annulled being superseded by the tenor of Reg. VII. 1830*, .. .. .	C. O. 29 Oct. 30.	95 . 160
3064 <i>RULES OF PRACTICE UNDER REG. VII. 30.</i>	And by certain Rules of Practice giving effect to that Regulation, drawn up by the S. B. R. with the sanction of the G. G. in C. They are as follow :—		95 . 160
3065 <i>Consolidation.</i>	I. The demand for penalty and interest shall hereafter be consolidated conformably to Reg. VII. of 1830, .. .. .		95 . 160
3066 <i>No charge till 7th day.</i>	II. Consolidated penalty and interest shall not be charged on an arrear, until the 7th day after it shall become due, .. .. .		95 . 161
3067 <i>Then one pie per rupee on the arrear.</i>	III. When if any part of an instalment remain unpaid, consolidated penalty and interest, being one pie (or one-twelfth of an anna) per rupee, shall be levied on the arrear, .. .. .		95 . 161
3068 <i>Again,—on the 15th, 22nd, and last day of a month.</i>	IV. If the arrear remain unpaid, a like sum of one pie in the rupee shall be levied on the 15th, 22nd, and last days of the month, .. .. .		95 . 161
3069 <i>Same process month to month.</i>	V. In like manner shall penalty and interest be charged, upon the undischarged arrear, at the end of the preceding month; on the 7th, 15th, 22nd, and last days of every succeeding month, .. .. .		93 . 161
3070 <i>No charge on fractions.</i>	VI. The calculation shall be made on whole rupees;—thus if the arrear be rupees 100-8, the calculation shall be made on the 100 rupees, .. .. .		95 . 161
3071 <i>Sale days should be on the 8th, 16th and 23rd; otherwise, no charge for broken periods.</i>	VII. It will be found convenient to fix sale days for the 8th, 16th, or 23rd of the month, but if otherwise, it must be kept in mind that Py. and Int. shall not be levied upon any broken period, .. .. .		95 . 161

## PRESIDENCY BOARDS OF REVENUE.

<b>INSOLVENTS.</b>		<b>INSOLVENTS.</b>	<b>IRRECOV. BAL.</b>	No. Page.
3072	<b>RELEASE.</b> <i>Engagements.</i>	Not to be released,—unless a demand be wholly and absolutely relinquished,—without a definitive <b>ENGAGEMENT</b> , rendering any property subsequently acquired, liable to summary process for its realization. (See No. 3076.)	.. ..	38. 100
3073	<i>In summary cases.</i>	In cases of summary process for arrears of rent decided by the Cols., those officers have power to release insolvents.	C. O. 27 Oct. 36.	
3074	<i>Sec. 11.</i> <i>Reg. II. 06.</i>	Under the Rules of Sec. 11, II. 06.		
3075	<i>On petition.</i>	On their presenting petitions, as to the Judge, and proving their insolvency according to that Regulation.	.. ..	329. 607
<b>IRRECOVERABLE BALANCES.</b>				
3076	<i>No release.</i>	No Revenue Defaulter can be released on the ground of insolvency.	C. O.	*
3077	<i>Without engagements.</i>	Without previously entering into an engagement, rendering any property which he may afterwards acquire answerable summarily, for his debt.	11 Aug. 29. .. ..	38. 100
3078	<i>Exception.</i>	Unless the same be wholly and expressly relinquished.		
3079	<i>Care in preservation.</i>	These engagements are, to be carefully <b>PRESERVED</b> with the records of the Collector's offices.	.. ..	38. 100
3080	<i>Clearance of accounts.</i>	Irrecoverable Balances were ordered to be reported in a distinct statement as an Appendix to the Bukya Towjees with a view to facilitate the disposal of them.	C. O. 17 July, 32. .. ..	143. 225
<b>Classification.</b>				
3081	<b>RECLAIMABLE.</b> <b>IRRECLAIMABLE.</b>	Classification of reclaimable and irreclaimable Balances and registry of the former ordered, and a Form circulated.	G. O. 14 July, 34.	
3082	<i>Reference.</i>	(See more particulars regarding this Circular in No. 3084 et seq. where these orders come again under review.)	to Western Board 7 July, 34.	
3083	<i>Note.</i>	<b>NOTE.</b> The Form is not introduced, being superseded by the new Forms established by the "Statements' Committee."	C. O. 25 July, 34.	218. 428
<b>Reclaimable—Registry—Irreclaimable.</b>				
3084	<i>NEW RULES circulated.</i>	The S. B. R. circulate the following orders regarding irrecoverable Balances.	G. I. O. 5 Mar. 35.	
3085	<i>Agra orders approved.</i>	They remark that the tenor of the orders issued by the Agra Board are approved.	C. O. 20 Mar. 35.	
3086	<i>No periodical scrutiny.</i>	But Government do not intend that periodical inquiries shall be made into the means of parties to meet the demand on account of a conditionally relinquished Balance.	.. ..	247. 461
3087	<i>Orders not retrospective.</i>	The orders cannot be retrospective.	.. ..	247. 461
3088	<i>Unless reserved.</i>	Unless in cases specially reserved at the time of remission, for future demand.	.. ..	247. 462
3089	<i>Reports of such cases.</i>	Reports to be made of such cases; which will come first on the Registers.		
3090	<i>If none, Registers begin with future cases.</i>	If none, they will commence the first number with the first case that may hereafter present itself.	.. ..	247. 462
3091	<b>CLASSIFICATION.</b>	The orders of the Western Board of the 22nd July 1834, hereby promulgated, direct that in reporting on irrecoverable Balances, they shall be <b>CLASSIFIED</b> .		
3092	<i>Reclaimable items.</i>	And a separate statement furnished of eventually reclaimable items.	.. ..	247. 463



## DIGEST OF CIRCULAR ORDERS,

IRREGOV. SALS.	Classification—Continued.	IRREGOV. SALS.	No. Page.
3093	<i>"Books of suspended dues."</i> To be entered in a "book of suspended dues of Government," to be realized hereafter as opportunity may occur.	G. I. O. 5 Mar. 35,	
3094	<i>Index.</i> The book to have an Alphabetical Ledger Index,	C. O.	247 . 465
3095	<i>ORIGINAL ORDERS.</i> On the 7th July 1834, the rule for classification of balances was established;	20 Mar. 35.	
3096	<i>Periodical inquiries ordered.</i> And the institution of a periodical inquiry into items written off on account of <i>INSOLVENCY</i> or <i>ABSCONDING</i> OF <i>MALGOOZARS</i> was enjoined in orders to the Western Board,	.. .. .	247 . 462
3097	<i>REMISSIONS ABSOLUTE.</i> It was at the same time intimated that <i>BONA FIDE</i> remissions,	.. .. .	
3098	<i>Khas.</i> On account of Khas management.	.. .. .	
3099	<i>Over assessment.</i> Over assessment.	.. .. .	
3100	<i>Deterioration.</i> Deterioration of assets.	.. .. .	
3101	<i>Resettlement.</i> Decrease on resettlements.	.. .. .	
3102	<i>Diluvion.</i> Encroachments of rivers.	.. .. .	
3103	<i>Calamities.</i> Failures of seasons and other calamities, would not be subjected to re-examination when once written off,	.. .. .	247 . 463
3104	<i>Other special cases.</i> It was from this explained, that as other <i>SPECIAL</i> cases, not coming under either of the foregoing distinctions, might arise in which it might be considered expedient to relieve the <i>Malgoozars</i> by a final remission.	.. .. .	247 . 463
3105	<i>Separate report.</i> Such cases to be separately reported. Those orders were the basis of the Circular above noticed,	.. .. .	247 . 463
3106	<i>ABOVE ORDERS REVISED BY GOVT.</i> With reference to the orders of the 14th July 1834, above referred to, the Secy. to the Govt. of India under date the 19th December 1834, forwarded revised instructions, addressed to the Government of Agra for the Western Board, modifying the C. O. of that Board of the 22nd July 1834,	.. .. .	247 . 463
3107	<i>Distinction abolished.</i> Abolishing the distinction of balances thereby established, &c.	.. .. .	
3108	<i>All balances eventually to be made good.</i> And directing that it be invariably understood and explained that balances being written off will not exonerate the parties from eventually <i>MAKING THEM GOOD</i> ,	.. .. .	247 . 464
3109	<i>S. B. R. interpose.</i> The S. B. R. having applied for copy of the letter of the Secy. to the W. Board submitted the following observations on the foregoing orders,	.. .. .	247 . 466
3110	<i>Intrinsic difference.</i> 1. That there is an intrinsic difference between <i>bond fide</i> remissions and demands suspended on account of the impossibility of immediate realization,	.. .. .	247 . 466
3111	<i>Mischievous tendency of the new orders.</i> 2. They instance the hardship and moral mischief attendant upon keeping on the accounts, balances accruing in consequence of over-assessment, &c. holding the parties open to perpetual impendence of claims which could not have been legally enforced at first,	.. .. .	247 . 466
3112	<i>Previous close scrutiny suggested.</i> 3. They suggest that it may be determined by <i>STRICT</i> <i>SCRUTINY</i> , without contingency of error, to which of the classes an item belongs before the balance is written off at all,	.. .. .	247 . 466
3113	<i>Apology.</i> 4. They apologize for the earnestness with which they have discussed a matter involving an important principle and the highest interests of the Government,	.. .. .	247 . 466
3114	<i>GOVT. REPLY.</i> The Government in reply send copy of a letter to the Agra Government, of which the following is an abstract, viz.	.. .. .	247 . 467

## PRESIDENCY BOARDS OF REVENUE.

**IRRECOV. BAL.**

Classification—Continued.

**JAGHERS, &c. No. Page.**

- 3115 *Orders recalled, object of them not understood.* The instructions of the 19th December, 1834, were founded chiefly on the desire to avoid the vexation and injury to individuals, G. I. O. 5 Mar. 35.  
C. O.
- 3116 *They were intended to avoid scrutiny periodically.* Such vexation would have attended periodical scrutiny; and it was thought preferable to direct that the demand of Government should be recoverable IN EACH CASE, not barring claim by the mere circumstance of writing off the sums in balance, .. .. 247. 467
- 3117 *Still prohibited.* Government are still averse to periodical scrutiny.
- 3118 *Absolute remissions.* But parties possessing a clear right, or to whom a final remission is granted, should be relieved from all further responsibility.
- 3119 *To be express.* Parties to whom FINAL remissions are granted should receive it in those direct terms,
- 3120 *RECOVERABLE, formal revision not allowed.* As regards Balances written off for official convenience. Defaulters to be held liable without any formal and recurring investigations into the circumstances and means of the entire class of persons from whom arrears of this nature may be due, .. .. 247. 467
- 3121 *DISTINCTION in Reports.* S. B. R. to report invariably on recommending that a Balance be written off, whether the sum should be finally relinquished or otherwise, .. .. 247. 468
- @B Balances.**
- 3122 *PROPOSAL STAT. COMM. Ten years' standing.* The Statements' Committee on revising the Returns of Irrecoverable Balances, and arranging for registry of the reclaimable, under the foregoing orders suggested to Government that all above ten years' standing;— G. O. 4 Oct. 36.  
C. O. 26 Oct. 36.
- 3123 *(Exceptions.)* (Excepting items connected with suits in Court or contested claims,)
- 3124 *Many very old.* Items, many of very old dates,—even to the time of the D. S. of which not the slightest hope of eventual realization exists, and which merely encumber the books,
- 3125 *Might be cleared off by S. B. R.* Might be written off with sanction of the S. B. R. on a return to be submitted with the next statement, .. .. 328. 605
- 3126 *Govt. sanction requisite.* Government however require a brief schedule for their sanction, .. 328. 607
- Khas.**
- 3127 *Statements called for.* Special orders were issued for the PREPARATION of a statement of irrecoverable balances due from all Khas Muhals, .. .. 21 Jan. 37. 350. 651

**JAGHERS OF INVALIDS.**

- 3128 *Power of Cs. R.* Cs. R. to superintend them, R. P. C.
- 3129 *Control by S. B. R.* Subject to general control of the S. B. R. LII.
- 3130 *Escheats.* Who will from time to time issue instructions for the settlement or disposal of escheated Jaghers, .. .. 30
- 3131 *Form for report.* A Form prescribed, (See No. 6328 Appendix,) for reporting on settlements of invalid Jaghers sent to C. R. Bhagulpore, .. 7 Oct. 34. 227. 437
- 3132 *S. B. R. competent to confirm.* By orders of Government as noted in the margin, the S. B. R. are declared competent to confirm all settlements concluded under Regs. I. 04, and XI. 08. G. O. 24 Mar. 35.  
Appx.
- 3133 *Previous confirmations valid.* Under which construction of the Law, all such settlements already confirmed are SANCTIONED, .. .. 5. 768

## DIGEST OF CIRCULAR ORDERS,

**JUNGULBOOREE.      JUNGULBOOREE TENURES.      KHAS MUHALS. No. Page.**

3134 REFERENCES. The tenures of Jungulbooree Talooqdars dependant, See DEPEN-  
DANT TALOOQDARS, See No. 1896, et seq.

Jungulbooree Ryuts of Chittagong and districts adjacent to Soon-  
derbuns appear to have the rights of Ryuts "whose ancestors first  
broke up the soil," See SETTLEMENTS, (No. 4607.)

**KHAS MUHALS—MANAGEMENT.**

## DIVISION I.—GENERAL.

## § 1. ACCOUNTS.

3135	To S. B. R.	Statements to be furnished as required by Cs. R. to S. B. R.	R. P. C.	..	16
3136	AUDIT.	Cs. R. will examine and audit all accounts.	R. P. C.	..	21
	<i>Powers Cs. R.</i>	With the powers of the late Bd. Rev.	R. P. C.	..	31
3137	<i>Jumma Khurch.</i>	Jumma Khurch should always contain all charges whatsoever,	C. O.	130	212
3138	MODIFICATION OF SYSTEM.	Accounts were furnished irregularly and with inconvenient variations of mode and form.	C. O.	28 Feb. 32.	
3139	<i>J. W. Bagee,</i> <i>Cols. to Cs. R.</i>	Collectors were therefore required to furnish an annual J. W. Bagee and jumma khurch to Cs. R.	C. O.	25 Sept. 32.	
3140	<i>Division</i> <i>statement</i> <i>to S. B. R.</i>	Cs. R. to furnish a Division J. W. BAGEE, with a column headed "Expenses of collection and management or otherwise incurred" carefully abstracted,	..	157	251
3141	<i>Test of efficiency;</i> <i>care enjoined.</i>	Efficient Khas management being one of the surest tests of the merits of a Revenue Officer, the proportion of collections to the demand, and the relation of charges to the jumma should be care- fully ascertained and reported,	..	157	251
3142	<i>RULES FOR</i> <i>AUDIT;</i> <i>Establishments.</i>	Establishments should be passed in the jumma khurch of the several Muhals;	C. O.	14 Oct. 34.	
3143	<i>Apportioned.</i>	And where several estates are under one Tuhseeldar, the expense should be rateably APPORTIONED,	..	228	438
3144	<i>Towjees.</i>	The net jumma, only, of Khas Muhals not having a fixed jumma, should be exhibited on the Towjees and Treasury accounts,	..	228	438
3145	<i>Audit by Cs. R.</i>	The details of the Khas Mihal accounts should be audited by the Cs. R.	..		
3146	<i>Review by</i> <i>S. B. R.</i>	And reviewed annually by the S. B. R. after receipt of the J. W. Bagee and jumma khurch,	..	228	438
3147	<i>BALANCES</i> <i>irrecoverable.</i> <i>MUHALS</i> <i>non-existent.</i>	Statements were called for in order to clear the Registers—in consequence of Balances totally irrecoverable appearing from year to year on the accounts; as well as Muhals not discoverable,	C. O.	21 Jan. 37.	
3148	<i>Close scrutiny</i> <i>Cs. R.</i>	Scrutinizing inquiry should precede Report that a MUHAL is non-existent, or that any balance is irrecoverable, and Cs. R. were enjoined to SATISFY themselves on those points, before they submit the statements,	..	350	651

## § 2. ADMISSION—CONTROL.

3149	POWERS OF S. B. R.	The term of settlement of Khas or farmed estates will be deter- mined by the S. B. R. under the limitations in Sects. 3, VII, 22, and 4, IX, 25,	R. P. C.	..	15
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## PRESIDENCY BOARDS OF REVENUE.

<b>KHAS MUTUALS.</b>	DIVN. I. § 2. ADMISSION—CONTROL— <i>Continued.</i>	<b>KHAS MUTUALS.</b>	No. Page.
3150 <i>T. S. estates require sanction of Govt.</i>	But no estates NOT PERMANENTLY SETTLED shall be let in farm or subjected to Khas management for a term of years on default of the proprietor or person recorded as such, without sanction of Government. . . . .	R. P. C. xi.	.. . 15
3151 <i>Also special exceptions.</i>	Nor shall an estate be brought under Khas management on the ground of danger to the public peace, or serious public evil, Sec. 3. VII. 22, without reference to Government. . . . .		.. . 15
§ 3. EMBANKMENTS.			
3152 <i>Powers of Cs. R. References to S. B. R.</i>	Cs. R. may SANCTION as far as ten per cent. on the jumma for the repair or maintenance of embankments; but when the cost is to be divided with other estates protected, report must be made to S. B. R. . . . .	C. O. 27 June, 37.	898 . 735
§ 4. FARMS.			
3153 <i>REFERENCE</i>	See FARMS—Division I. General—(No. 2562 et seq.)		
§ 5. MOOFUSSIL JUMMABUNDEES.			
3154 <i>Consequences of neglect.</i>	Indispensable.—Without this protection, the State and the cultivator are both at the mercy of the Moofussil officers of collection, (Similar orders, See Nos. 3188, 3244, 3196) . . . . .	—	157 . 252
§ 6. POTTAHS.			
3155 <i>Form circulated.</i>	FORM of a Pottah with a Kubooleut annexed English and Bengalee, See No. 6357 Appendix, circulated for the opinions of the Local Authorities, . . . . .	C. O. 30 May, 37.	382 . 707
§ 7. REVIEW OF KHAS MANAGEMENT.			
By Court of Directors.			
3156 <i>Court of Drs. contrast with Madras.</i>	The Court of Directors (18th Feb. 24), remark on the mismanagement in Bengal of one or two Muhals in a Collectorate, contrasting such results with Ryotwarre arrangements of whole districts under the Madras Presidency, . . . . .	C. O. 15 July, 24.	
3157 <i>Long Ryotwar leases.</i>	The Court advocate long leases especially Ryotwar, . . . . .		69 . 47
3158 <i>Malpractices of Tuhseeldars.</i>	The Court of Directors (23rd June 30), bring to notice certain observations on the MALPRACTICES of Khas Tuhseeldars, in Benares. These cases the Court Drs. remark are seldom thoroughly unravelled till investigated by the Courts of Justice, . . . . .	C. O. 12 Nov. 30.	96 . 162
3159 <i>Modes of settlement. Farmers. Mookuddums.</i>	In a general review of the SYSTEM of Khas management (22nd Dec. 30), prevailing under the Bengal Presidency, the Court Drs. canvass the alleged causes of its failure, and their observations contain remarks on the various modes of settlements, . . . . .	C. O. 21 Oct. 31.	125 . 199
3160 <i>Recorded proprietors.</i>	They look to settlements with Farmers, with Mookuddums and with recorded Proprietors;—		
3161 <i>Over assessment.</i>	They question the supposed influence of over-assessment;—		
3162 <i>Failure from want of fixed demand on cultivators.</i>	And conclude by attributing the failure of khas management to the WANT of a definitive adjustment of the demand upon the actual cultivators or rent-payers, . . . . .		125 . 199
3163 <i>Want of checks on Maliks.</i>	They remark that a recorded Proprietor collects without, generally, any previous definition of his demand upon his tenantry; as he finds most expedient,—unless “something flagrant occurs with very little question afterwards,” . . . . .		125 . 199
3164 <i>Question justness of preference.</i>	The Court do not attach so much importance as the Local Govt. (nor expect so much more consideration on his part), to a contract with a recorded Proprietor than to one with a Farmer, . . . . .		125 . 200

## DIGEST OF CIRCULAR ORDERS,

**KHAS MUHALS.** DIVN. I. § 7. REVIEW OF MANAGEMENT—*Continued.* **KHAS MUHALS.** No. Page.

3165	<i>Extortion prevails over other feelings.</i>	They fear that in the larger proportion of cases the influence of inter-community with the tenantry is not felt when full powers of <b>EXTORTION</b> are placed in his hands, .. .. .	C. O. 21 Oct. 31.	125.200
3166	<i>Question alleged over-assessment.</i>	If after a lease to a recorded Proprietor the land be deteriorated, it is not always, the Court Drs. fear, attributable to over-assessment but to misconduct, .. .. .	..	125.200
3167	<i>Renewal of leases.</i>	And when the <b>RENEWAL</b> of a lease is accepted on the old terms, it affords evidence only so far, that deterioration had not gone so far as to exclude the hope of profit, .. .. .	..	125.200
3168	<i>Farming management equally oppressive.</i>	Citing Mr. Forde the Collector of Mooradabad as to deterioration at each succeeding settlement under "farming" management : the Ct. Drs. still hold the same ground, observing that the same prospect of gain and abuse of power exist—and will prevail generally over other influence, .. .. .	..	125.200
3169	<i>Oppressive Zemindaree influence.</i>	In proof of the abuse of authority exercised by the Zemindars, the Ct. Drs. cite Mr. Halhed Collector of N. Mooradabad, who had vainly endeavoured to form a Mookuddumee settlement, because the Mookuddums had not "dared to stand forward to brave the result of the late Zemindar's wrath," .. .. .	..	125.200
3170	<i>Mookuddumee settlements.</i>	Of <b>MOOKUDDUMEE SETTLEMENTS</b> again the Ct. Drs. observe that although there is on his part a relation subsisting intermediate between the Zemindar and the cultivators, .. .. .	..	125.200
3171	<i>Their nearer relation to tenantry.</i>	And the Mookuddum is more <b>NEARLY</b> in his circumstances on a level with the mass of the little community to which he belongs, .. .. .	..	125.201
3172	<i>And exposure to disapprobation.</i>	And in that degree more exposed to the effects of their disapprobation, .. .. .	..	125.201
3173	<i>Estates not better managed than farms.</i>	Nevertheless, in those estates, the tenantry are not in a better state than in others managed by farmers, nor is their management more liked by the people, .. .. .	..	125.201
3174	<i>Origin of the evil traced.</i>	The Ct. Drs. trace the origin of the evil in the objections of the Western S. B. R. to Mr. Boulderson's proposition to hold an estate <b>KHAS</b> , and the resolution of the Board to withhold approval, .. .. .	..	125.202
3175	<i>Preference of W. S. B. R. to Ryutwar settlements.</i>	"Unless Mr. Boulderson can effect a <b>RYUTWAR SETTLEMENT</b> in which case they will be happy to sanction it," .. .. .	..	125.202
3176	<i>And definition of demands.</i>	"Because," the Ct. Drs. observe, "if it is not accompanied by a Ryutwar settlement—that is—a definite agreement with each contributor, the Tuhseeldar is left without any definition of what he is to collect from each individual, or of what he is to pay to Government as the amount of his collections; .. .. .	..	125.202
3177	<i>Tuhseeldar's extortions.</i>	"His interest therefore is to collect as much and pay as little as he can," .. .. .	..	125.202
3178	<i>Gross cases in Pilibheet and Sirpoora.</i>	Adverting to recorded instances of the gross misconduct of Tuhseeldars in Sirpoora and Pilibheet, the Court quote the following remark of the Govt. .. .. .	..	125.203
3179	<i>Discreditable to the Revenue administration.</i>	"The condition of the Pergunnahs in question though much may be attributed to natural causes, would seem to reflect no inconsiderable <b>DISCREDIT</b> on our Revenue administration," .. .. .	..	125.203
180	<i>The Court concur and apply the remark generally.</i>	On this the Ct. Drs. remarks— "The observation affects us the more painfully that it is applicable to a far greater extent than the Pergunnah in question; we are loth" (they continue) "to declare to how small a part of the pro-	..	

## PRESIDENCY BOARDS OF REVENUE.

**KHAS MUNALS.** DIVN. I, § 7. REVIEW OF MANAGEMENT—*Contd.* **KHAS MUNALS.** No. Page.

	vinces now under our review we should say that it is not applicable," .. .. .	C. O. 31 Oct. 31. 125. 203
3181	<i>Moderate assessment may restore the Pergunnahs.</i> Moderate assessment, by which the Govt. expect to give these Pergunnahs a fair chance of improvement, will not of itself, the Court consider, prove an adequate remedy.	
3182	<i>IN EVERY WAY, Maliks.</i> They see that in all modes of settlements; viz. With recorded Proprietors,	
3183	<i>Farmers.</i> With Farmers, or	
3184	<i>Uncontrolled Tuhseeldars, from the Cultivators.</i> Khas management—which ought more appropriately to be denominated uncontrolled Tuhseeldaree management, there is nothing however moderate the Government demand, to LIMIT that on the individual cultivators, .. .. .	125. 203
3185	<i>Exact arbitrarily.</i> They are left to INDEFINITE or ARBITRARY exaction,	
3186	<i>Exorbitantly.</i> Which naturally degenerates into exorbitant exaction. .. .. .	125. 204
3187	<i>SUGGESTIONS IN REMEDY.</i> Drs. The following valuable hints close the observations of the Ct. It is necessary to succeed, i. e. to ensure a perfect Revenue administration, .. .. .	125, 204
3188	<i>Definition of demand.</i> 1. To define the amount each cultivator has to pay.	
3189	<i>Moderation.</i> 2. To be careful that the said amount is moderate.	
3190	<i>Easy redress.</i> 3. To give the cultivator easy means of REDRESS, if more than the defined amount is exacted from him in any shape, .. .. .	125. 204
3191	<i>Long leases useful.</i> The utility of long leases is not to be doubted,	
3192	<i>Proviso.</i> But that their beneficial effects depend altogether upon the parties on whom the lease is conferred, .. .. .	125. 204
3193	<i>Defined limits to demand on the Ryuts.</i> For if the sum which each contributor is to pay, be DEFINED, and FIXED at the same amount, for such a number of years, as to afford full encouragement to the spirit of improvement, nothing more is essential to the prosperity of the country, .. .. .	125. 204
3194	<i>Otherwise.</i> But if leases are such as only define and fix the payment of one individual out of many, .. .. .	124. 204
3195	<i>They will in no wise be sanctioned.</i> Leaving to that individual the power of indefinite, i. e. arbitrary exaction over the many, such leases can be followed by nothing but general misery, and will never have the assent of the Honorable Court, .. .. .	125. 204
3196	<i>THE CT. DRs. pursue the argument.</i> In CONTINUATION of this line of argument, the S. B. R. on the 10th July 1832, circulated another extract from a letter of the Honorable the Ct. Directors, dated the 9th March 1831, .. .. .	C. O. 10 July, 32. 142. 224
3197	<i>Mr. Wilkinson's success in the Pottah system.</i> The Court observed that Mr. Wilkinson had succeeded in Khas Management—by the observance of a definite mode of settlement as above inculcated—and the following extract of Mr. Wilkinson's REPORT is given, .. .. .	142. 224
3198	<i>His report cited.</i> "To secure to the Ryuts the benefit of the present moderate rates, and to prevent exactions, I have taken similar precautions as in Koordar, in having Pottahs granted to each Ryut for the land he holds," .. .. .	142. 224
By Sudder Board of Revenue.		
3199	<i>PLAN OF REGISTRY.</i> The S. B. R. having addressed the Government on the 28th June, 1833, generally on the subject of the mismanagement of	

## DIGEST OF CIRCULAR ORDERS,

**KHAS MUHALS.** DIVN. I. § 7. REVIEW OF MANAGEMENT—*Contd.* **KHAS MUHALS.** No. Page.

	Khas and resumed Muhals, and obtained their sanction to a PLAN of C. O.	
	Registry, addressed the Cs. R. on the subject, .. .. .	20 Aug. 33. 183. 297
3200	<b>KHAS AND RESUMED MUHALS.</b> The purposes of registry are to obtain a RECORD for ready reference of all Muhals held Khas—falling into the hands of Govt. by purchase, escheat, resumption or other cause.	
3201	<i>Cause.</i> Shewing 1. The cause.	
3202	<i>History.</i> 2. An analysis of the history of the Mihal since it became Khas, .. .. .	183. 297
3203	<i>Mismanagement.</i> The Board notice the extreme and most culpable mismanagement, Not merely in this or the other district,	
	<i>Exceptions few.</i> Upon this or that occasion:—but with few and partial exceptions throughout their Jurisdiction, and during a long term of years, .. .. .	183. 298
3204	<i>Reform.</i> Reform is now the object:—	
3205	<i>Arrears.</i> No effort should be spared to recover past arrears;—	
3206	<i>Main object.</i> But the main end is prospective; viz.	
3207	<i>System.</i> A better organized system both executive and of control,	
3208	<i>Remedy of abuses.</i> Obviation of abuses.	
3209	<i>Stimulus.</i> Excitement of greater INTEREST AND ATTENTION to the Khas department, .. .. .	183. 298
3210	<i>Disclosures necessary.</i> Development and disclosure of Mal-administration indispensable, .. .. .	183. 298
3211	<i>Influence of Amlah.</i> Caution against the influence of the strong and direct INTEREST of the Amlah in preventing such exposure, .. .. .	183. 299
3212	<i>Evidence if it.</i> The defectiveness of the returns and concealment of the extent of the Government interests arising out of the Resumption Laws adduced in proof of this difficulty, .. .. .	183. 299
3213	<i>Must be met.</i> Such interested undue influence and opposition of the Native officers must be met.	
3214	<i>Excuses not admitted.</i> No regard paid to REPRESENTATIONS of difficulty or impossibility in fulfilling the orders to prepare registers, to collect and record information of value and bring up the accounts to the latest date, .. .. .	183. 300
3215	<i>Counter efforts will be made.</i> Confusion and arrear are the field and screen for fraud and peculation, and will not be abandoned without an effort.	
3216	<i>But Govt. depend on Cols.</i> But Govt. depend on firmness and activity of Cols. to overcome such obstacles, commensurate with the importance of the ends and the inveteracy of abuses, .. .. .	183. 300
3217	<i>Plan for Registry.</i> To begin practically. Khas accounts to be brought down to 1239 B. S. or close of 1832-33.	
3218	<i>Arrears of accounts.</i> Accounts of years in ARRAK need not be brought up in detail; a figured J. W. Baqee will suffice, .. .. .	183. 300
3219	<i>Full statement for 1239 B. S.</i> But the balance Statement of 1239 B. S. should embody, besides the usual account of Demands, Collections and Balances with expenses of Collection and management, 1832-33.	
3220	<i>With narrative.</i> A narrative of each Mihal—down to the present day, with	
3221	<i>And references.</i> References to all previous correspondence, .. .. .	183. 300
3222	<i>To be collated.</i> Representations of the Local Authorities will be COLLATED with the records of the Board, .. .. .	183. 300

## PRESIDENCY BOARDS OF REVENUE.

KHAS MUHALS. DIVN. I. § 7. REVIEW OF MANAGEMENT—Contd. KHAS MUHALS. No. Page.

3223	<i>Registers compiled.</i>	And complete registers will be compiled.	C. O. 20 Aug. 33.	
3224	<i>Showing existent evils.</i>	Cs. R. and the Board will then be able to grapple with existent evils, instead of passing orders on a state of things gone by, .. ..	183.	301
3225	<i>Correctness.</i>	Present incumbents will be responsible for the returns and results,		
3226	<i>Stimulus to sloth.</i>	A stimulus will be provided for sloth and inefficiency.		
3227	<i>Responsibilities.</i>	Responsibilities will be effectually enforced.		
3228	<i>Success.</i>	And distinction will attend successful management, .. ..	183.	301
3229	<i>Registry.</i>	<b>Directions for Registry.</b>		
	<i>Two statements.</i>	There shall be two Statements.		
		No. 1. No. 2.		
3230	<i>On and not on the rent roll.</i>	All Muhals on the rent roll. Muhals not on the rent roll, and to exhibit resumptions, escheats, &c. .. ..	183.	301
3231	<i>Few Muhals Govt estates.</i>	Few resumptions are the property of Government,—in the vast majority of instances there are parties entitled to settlement, .. ..	183.	301
3232	<i>Reference to C. O. 30th Apl. 1833 before classification of them.</i>	If resumptions or escheats be actually the property of Govt. they should appear with explanations in statement No. 1. But before so placing them REFERENCE should be made to C. O. of the 30th April 1833, .. ..	183.	301
3233	<i>Resumption accounts, 1832-33 will suffice.</i>	As regards resumption, accounts for 1832-33, will suffice, recent Returns of the operation of the resumption laws having brought them down to the close of 1831-32. .. ..	183.	301
3234	<i>Explanation Statement No. 2.</i>	In Statement No. 2, there were to be two columns for "ascertained" and "estimated jumma"—also an entry of balances of former years confined to balances deemed "RECOVERABLE," which restriction applies only to Muhals which have not a definite or authorized assessment, .. ..	183.	301
3235	<i>No detail of resumptions.</i>	No detailed narrative necessary in regard to RESUMPTIONS under Regs. II. 19, and III. 28—a note that they have so fallen Khas will suffice, .. ..	183.	301
3236	<i>Check of previous returns.</i>	Entries of the Return No. 2, must correspond with the resumption Returns up to the end of 1831-32, or discrepancies must be explained, .. ..	183.	301
3237	<i>Numbers.</i>	Every entry in both returns must be numbered from 1 to — .. ..	183.	302
3238	<i>To stand.</i>	NUMBERS ARE NOT TO BE FILLED UP by other Muhals on the release from Khas management of those originally numbered, .. ..	183.	302
3239	<i>Settlement.</i>	The Board urge the speedy SETTLEMENT of resumed Muhals, .. ..	183.	302
		<b>Irreparable Balances.</b>		
3240	<i>Irr. Balances. To be reported.</i>	To be reported with the Jumma Vasil Bagee of 1239 B. S.		
3241	<i>Fully.</i>	Statements to be full and clear, .. ..	183.	302
3242	<i>Clearance of accounts.</i>	Nominal arrears cannot too soon be cleared off, for much of the disinclination to cope with the difficulties of Khas management has sprung from the formidable appearance of the accounts, .. ..	183.	302
3243	<i>Close scrutiny.</i>	Every item however should be thoroughly sifted before it is recommended to be written off, .. ..	183.	302
3244	<i>MOOFUSSIL JUMMA BUNDLES ACCURACY.</i>	The Board referred to previous orders insisting on Moofussil Jumma bundles—and the attention of the Cols. was directed to accuracy to obviate requisitions for explanations, .. ..	183.	302



## DIGEST OF CIRCULAR ORDERS,

**KHAS MUHALS.** DIVN. I. § 7. REVIEW OF MANAGEMENT—Contd. **LAKHIRAJ, &c.** No. Page.  
Registry.

- 3245 *Numbers always to be noted.* Numbers of Khas Muhals on the Registers are to be inserted on ALL occasions of reference to Muhals Khas or resumed, whether reported for permanent or temporary settlement, or referred to in any Statement (especially of irrecoverable Balances) or letter, .. 234 . 447 C. O. 23 Dec. 34.
- 3246 *Error in Statement A 2.* Error pointed out in the Registration Statement, Form No. 2 A. circulated in May and June 1836. For "Total Demand in cols. 5 and 6" read in column 8, "Total Demand in cols. 6 and 7," .. 325 . 590 C. O. 8 Oct. 36.
- 3247 *Immediate enrolment of Khas or resumed Muhals.* Muhals falling khas or declared liable to assessment are to be immediately ENROLLED, and the numbers of all Muhals reported for permanent or temporary settlement are to be entered in the letters, and Statements of the assessing officers, .. 340 . 623 G. O. 13 Dec. 36. C. O. 19 Dec. 36.
- 3248 *The Rule important.* Cs. R. were instructed to circulate the above orders with instructions suited to the importance attached by Govt. to the strict observance of the rule, .. 340 . 623 .. ..
- § 8. RULES FOR KHAS MANAGEMENT.
- 3249 *PROPOSED RULES S. B. R.* At the period of publication of this work, the S. B. R. intending to frame a set of RULES, invited suggestions of the Cs. R. and of those of their subordinates who had distinguished themselves by successful Khas management, .. 365 . 679 C. O. 25 April, 37.

## DIVISION II.—OF GOVERNMENT ESTATES.

## § 1. FARMS.

- 3250 *POWERS S. B. R.* S. B. R. may sanction Farms and Rywtwar leases of Muhals—the property of the State—for any period not exceeding twenty years, .. 258 . 480 C. O. 25 May, 35.
- (Previous orders, See No. 2660, gave the Board authority to sanction farms generally, proprietors not being excluded, as far as ten years.)

## § 2. FISHERIES. POTTAHS.

- 3251 *Neglect Cols. responsible.* Collectors are RESPONSIBLE for neglect to give Pottahs and take Kuboolcunts on leasing out Govt. Khas Muhals or Fisheries, (See No. 2757, et seq.) .. 394 . 732 C. O. 13 June, 37.

## § 3. RESUMPTIONS.

- 3252 *To be determined by Rev. Authorities.* Resumption suits arising in Govt. Khas Muhals are to be determined by the Revenue Authorities, as are the cases of individual Zemindars, not by the Special Dy. Cols. .. 410 . 756 G. O. 1 Aug. 37. C. O. 14 Aug. 37.

**KISTBUNDEES.**

See also FARMS and SETTLEMENTS.

- 3253 *Number of kists reduced.* At the recommendation of the S. B. R. the Government authorized the reduction of the number of Kists of petty estates as under. .. 322 . 610 G. O. 8 Nov. 36. C. O. 26 Nov. 36.
- Sudder Jumma 10 Rs. or under 1 Kist.  
10 to 50 Rs. 2 Kists.  
50 to 100 3 Kists, .. ..

**LAKHIRAJ AND MOOKUREREE TENURES.**

- 3254 *REFERENCE.* Contested claims in Govt. Khas estates to be determined by the Rev. not Resn. Authorities, (See No. 3252.) .. 410 . 756 C. O. 14 Aug. 37.
- 3255 *Report to S. B. R.* If the resumption of Lakhiraj Lands occasions serious distress Cs. R. will report to S. B. R. .. 26 R. P. C. XL.
- 3256 *And to Govt.* S. B. R. if they concur will report the case to Govt. .. 26 ..
- 3257 *No priority of Govt. claim.* The PRIORITY of claims on the part of Government to dispose of assessed Lands does not extend to Lands of this description, .. 13 July, 98. G. O. 6

## PRESIDENCY BOARDS OF REVENUE.

<b>LAKHIRAJ, &amp;c.</b>		<b>Priority of claim—Continued.</b>	<b>LAKHIRAJ, &amp;c. No. Page.</b>
3258	<i>After sale of Malgoosaree.</i>	After disposing of the Malgoosaree Lands of a defaulter, the claim of the State upon other property. .. ..	C. O. 31 July, 98. <b>22 . 15</b>
3259	<i>upon Lakhiraj or other property.</i>	Whether rent-free Lands or of other description is on the same footing as those of other creditors, .. ..	.. .. .. ..
3260	<i>Error regarding Measurements.</i>	Erroneous observations in regard to the measurement of alleged Lakhiraj Lands in C. O. of 2nd Jan. 1837, explained, (See RE-SUMPTION, No. 4052,) .. ..	C. O. 22 Aug. 37. <b>412 . 758</b>
<b>Mutations.</b>			
3261	<i>Erroneous call in Patna.</i>	The C. R. Patna having called upon the Lakhirajdars and Mookurrereedars in the districts of that Division to deliver in particulars of their tenures under a mis-conception of Cl. II. 11, III. 28, .. ..	G. O. 11 Aug. 29. C. O. <b>40 . 102</b>
3262	<i>Cl. II. 11, III. 28, not retrospective.</i>	It was explained that successions to such tenures were in future to be notified to the Cols.—under the penalty therein prescribed—But the Regulation is not retrospective, .. ..	18 Aug. 29. .. .. <b>40 . 102</b>
<b>Non-Registry.</b>			
3263	<i>PROMULGATION of the Law of 1800.</i>	NOTIFICATIONS were ordered throughout the several districts for the registry of Lakhiraj Lands in conformity to Sect. 21, VIII. 00. .. ..	C. O. 8 Aug. 15.
3264	<i>Previous neglect.</i>	This became necessary in consequence of returns showing neglect received in reply to a C. O. of the 8th July, 1814, .. ..	.. .. <b>34 . 24</b>
<b>Petty cases.</b>			
3267	<i>Manfee cases in settlements.</i>	Petty Manfee cases to be distinctly recorded in settlements, (Reg. IX. 25.) If determined against assessment to be reported specially to the Cs. R. within fifteen days, and the C. R. will record his confirmation or appeal under Cl. IV. 4, III. 28, .. ..	C. O. 1 June, 37. .. .. <b>386 . 712</b>
<b>Registers and Records.</b>			
3268	<i>Cols. Custody.</i>	Lakhiraj Taidads having been fabricated or fraudulently altered, the Collectors were directed to take records of this description into their immediate custody, .. ..	C. O. 11 July, 20. <b>53 . 374</b>
3269	<i>Investigation.</i>	Also to commence an early inquiry and note suspected alterations or interpolations. .. ..	.. ..
3270	<i>Notes &amp; records to be made over to successors.</i>	And carefully to make over the notes with the records to their successors; taking distinct receipts, .. ..	.. ..
3271	<i>Important Records.</i>	Proposed publication of a report of persons holding Lakhiraj powers and of important documents locked up in public offices, .. ..	.. .. <b>80 . 59</b>
3272	<i>FURTHER CAUTIONS.</i>	Orders were again issued that registers should be kept under keys of the Collectors. .. ..	C. O. 17 Dec. 33.
3273	<i>Access.</i>	Accessible only in their presence, .. ..	.. .. <b>193 . 372</b>
3274	<i>Custody of filed papers.</i>	Papers FILED by parties claiming to hold lands rent-free or under Mookurreree grants under Regulations requiring them to be filed, to be kept under the like custody, .. ..	.. .. <b>193 . 372</b>
3275	<i>Examination.</i>	The whole of the documents to be examined forthwith where registers have not been formed or completed, .. ..	.. .. <b>193 . 372</b>
3276	<i>Endorsement of date of receipt.</i>	If on a close scrutiny the date of filing is to be discovered, that date shall be endorsed, .. ..	.. .. <b>193 . 372</b>
3277	<i>Precaution.</i>	Cautiously wording the endorsement to be proof of that date, not of authenticity or validity, .. ..	.. .. <b>193 . 372</b>
3278	<i>Date not traceable.</i>	If the date of delivery be not ASCERTAINED, the endorsement should run—"time of delivery not known, but on an examination of	

## DIGEST OF CIRCULAR ORDERS,

LAKHIRAJ, &amp;c.

Registers and Records—Continued.

LAKHIRAJ, &amp;c. No. Page.

- the Seriahta on the — day of — A. D. 1834, it was found deposited there," .. C. O. 17 Dec. 33. 193. 372
- 3279 *Mustard Oil.* All documents should be steeped in Mustard oil to prevent erasures or insertions in future, and as a precaution against vermin,.. 193. 372
- 3280 *Reports on condition called for.* Early Reports were required on the condition of the Registers and Records;
- 3281 *Particulars.* Number of entries to be specified; and what Sunnuds or papers filed, have not been registered, Registry should be immediately completed, .. 193. 372
- 3282 *Spontaneous ignition—papers should be dried.* With reference to the above orders, the Local officers were subsequently cautioned to dry the papers thoroughly after steeping them in oil before they were locked up, in consequence of an instance of spontaneous ignition from want of this precaution having been brought to their notice, .. C. O. 6 May, 34. 203. 396
- 3283 *And kept in Almirahs.* The papers would be best preserved from this risk by placing them on shelves in an Almirah, .. 203. 396
- 3284 *SEARCH FOR CONCEALED RECORDS.* Diligent attention of Cols. was directed to the discovery of concealed Lakhiraj and Mookurreree and resumption records; an instance of the kind having been reported to them by the C. R. Moorshedabad, .. C. O. 30 Jan. 37. 352. 655
- 3285 *CORRESPONDENCE.* The correspondence referred to in the above orders was shortly afterwards circulated for general information; with a list of the documents discovered as a guide, .. C. O. 20 Feb. 37. 357. 666
- 3286 *List of papers discovered.* List of concealed Papers, which were discovered from the Mohafiz Duffer by the Serishtadar Dwarkanath Bose.

	Description of Papers.	Remarks.	
1	56 Taidads of Lakhiraj lands exceeding 100 breghas of 1202, B. S. being the amount of land of those Taidads, 17,478 18 4 and one entire Mouzah.	Many of these do not appear among the Taidads of 1209, B. S. which are those, according to which all cases are taken up: they will therefore form separate suits in addition to those already on the file.	
2	1649 Taidads of Lakhiraj lands under 100 breghas of ditto.		
3	27 Register books of Taidads.	These are the books, prepared according to Regulation XXXIX. 1793, and will be of the greatest use, during the inquiry into the rent-free tenures.	
4	5 English.		
5	1 Persian book of 1793, containing Chakeran land.		
6	— Kluttian, &c. papers of Lakhiraj land.		
7	— Many Sunnuds, original and copies, of Lakhiraj lands.		
8	24 Papers connected with Lakhiraj lands, on some of which orders for instituting suits under Regulation II. had been passed, and all requiring further orders.		
9	1 List of old Resumption cases.		
10	1 Nuthoe of Lot Jikera about Chakeran lands, in the Talook of Meer Khyrat Allce.	This is also a very important case, in which information was required. .. ..	357. 670
11	Many papers connected with Summary and Resumption suits, separated from the Nuthoes, and crammed in among the other papers.		

## PRESIDENCY BOARDS OF REVENUE.

<b>LAKHIRAJ, &amp;c.</b>		<b>Discovery of Papers—Continued.</b>	<b>LOCAL AGENTS.</b>	<b>No. Page.</b>
3287	<i>Case.</i>	The principal features of the case against the Amlah were,	C. O.	
3288	<i>Punawul Hug.</i>	In the instance of Punawul Hug 12,000 beeghas held under a forged sannud had been resumed in 1827—not a fraction of Government Revenue had been realized, .. .. .	20 Feb. 37.	357 . 667
3289	<i>Inquiries.</i>	The discovery of this case led to inquiries.		
3290	<i>Denials.</i>	To denials on the part of the Amlah.		
3291	<i>Discoveries.</i>	And to a search, when other cases and a mass of useful records were found, .. .. .		357 . 667
3292	<i>Committals.</i>	Two Mohafiz were committed for trial; .. .. .		357 . 669
3293	<i>Serishtadar.</i>	And although Mr. Tayler the Dy. Col. expressed the utmost confidence in the integrity and zealous co-operation of the Serishtedar, the C. R. did not consider that officer free from the imputation of fraud, for there was time for him to have acquired a knowledge of what was going on during eighteen months of service, .. .. .		357 . 667
<b>Sheriffs' Sales.</b>				
3294	<i>Possession of Lakhiraj not to be given.</i>	It was ordered by Govt. in 1797 that no measures should be taken to give possession of rent-free Lands to purchasers at Sheriff's Sales, .. .. .	G. O. 13 Jan. 97. C. O.	18 . 12
<b>Sirshetkun.</b>				
3295	<i>Not hereditary unless special.</i>	Though Sirshetkun Tenures are in many cases hereditary, they should, as proposed by the S. B. R., be held to be for life only unless the contrary be shewn, .. .. .	G. O. 18 Aug. 25. C. O. 13 Sept. 25.	80 . 59
<b>LAW CHARGES.</b>				
3296	<i>Advances.</i>	The Late Bd. Rev. through the Accountant, ordered that all sums issued on this account should be entered not as disbursements, but as advances open to future adjustment, .. .. .	C. O. through Acct. 21 Aug. 98.	20 . 13
3297	<i>On loss of suit to be brought to account.</i>	On a decree passing against Govt. it was ordered that application be immediately made to the Bd. Rev. for authority to bring all charges to account, .. .. .	C. O. 20 April, 02.	24 . 15
3298	<i>Neglect of execution of decrees.</i>	Under the apprehension that sufficient attention was not paid to the enforcement of decrees. .. .. .	C. O. 25 Jan. 33.	
3299	<i>By Vakeels.</i>	And that the Vakeels after carrying a suit to a successful issue, on receiving their Fees exerted themselves no farther, .. .. .		169 . 278
3300	<i>Recovery of Fees.</i>	Attention was particularly directed to the recovery of the Fees from the parties cast, .. .. .		169 . 278
<b>LOCAL AGENTS REG. XIX. 10.</b>				
3301	<i>Extension of Powers.</i>	Their powers under the above regulation were extended.	C. O. 4 Feb. 20.	
3302	<i>NATIVE COMMITTEES.</i>	They were authorized to convene Committees of respectable natives of the proper persuasion to inquire into the appropriation of funds;—		
3303	<i>Control by Local Agents.</i>	Under their control and superintendence, .. .. .		52 . 36
3304	<i>Native aid generally.</i>	And they were permitted at their discretion to employ the agency or avail themselves of the aid of respectable natives, and determine the extent of the interference of such persons, .. .. .		" "
3305	<i>CONTROL BY Cs. R.</i>	The Local Agents are under control of the Cs. R. .. .. .	R. P. C. L. 11 April, 36.	" " 29
3306	<i>Endowments for education.</i>	Special orders were issued inquiring direct from the Local Agents particulars regarding "endowed institutions of learning." See EN- DOWMENTS, (No. 2429, et seq.) .. .. .	C. O.	299 . 530

## DIGEST OF CIRCULAR ORDERS,

<b>MANUAL.</b>	<b>MANUAL.</b>	<b>MILY. BD. No. Page.</b>
3307 <i>For Collectors intended preparation.</i>	Government proposed that the Board should draw up an authoritative Manual, (to be printed,) prescribing the course and method of business and forms of procedure for the guidance of Collectors, .. .. .	G. O. 30 June, 37. C. O. 11 July, 37. 400. 740
<b>MARKETS.</b>		
3308 <i>No restriction.</i>	The G. G. in C. thinks it inexpedient that any restriction should be imposed on the establishment of new Hauts, Bazars or Markets.	G. O. 22 April, 19.
3309 <i>Zemindars restricted to a Land Rent.</i>	1stly. Because the proprietors of estates are restricted from making any collections beyond a Land Rent for the ground or buildings, .. .. .	C. O. 18 May, 19.
3310 <i>Right of Govt. admitted.</i>	2ndly. Because the right of Govt. to authorize new Markets has never been questioned, .. .. .	47. 31
3311 <i>No just complaint.</i>	3rdly. Because no individual can justly complain though it may curtail unauthorized exactions, .. .. .	" "
3312 <i>Reg. XXVII. 93.</i>	4thly. Because Regulation XXVII. 93, sets aside all individual bars all objection, exclusive claims after adequate compensation, .. .. .	" "
<b>MILITARY BOARD.</b>		
3313 <i>REGISTRY OF BUILDINGS.</i>	Rules for the Registry of Public Buildings, .. .. .	C. O. 11 Aug. 29. 37. 98
3314 <i>LEGAL ADVICE S. B. R.</i>	S. B. R. on abolition of the office of Supt. and Remr. of legal affairs, offer to the Board LEGAL ADVICE and assistance whenever consulted, .. .. .	C. O. 3 Nov. 29. 47. 107
3315 <i>EMBANKMENTS.</i>	Cs. R. were directed to submit all questions regarding embankments, &c. to the Military Board under orders of Govt. Mily. Dept. of the 18th December, 1830, .. .. .	C. O. 1 Feb. 31. 100. 169
<b>New Constitution.</b>		
3316 <i>NEW CONSTITUTION. OF THE MY. BD.</i>	ORDERS GOVT. MY. DEPT., 18TH DEC. 1830. 1. My. Bd. to consist of the following members. <div style="display: inline-block; vertical-align: middle;"> <ul style="list-style-type: none"> <li>Chief Engineer,</li> <li>Commandant of Artillery,</li> <li>Chief Magistrate of Calcutta or other selected Civil Officer,</li> <li>* Two stipendiary Military Members, Secretary, Accountant, &amp;c. .. .. .</li> <li>* Their salary fixed at 2250 in addition to pay.</li> </ul> </div>	100. 169
3317 <i>The control to be exercised.</i>	<div style="display: inline-block; vertical-align: middle;"> <ul style="list-style-type: none"> <li>1. Ordnance Dept.</li> <li>2. Public works do.—including roads, bridges, and other public Civil and Military Buildings of every description,</li> <li>3. Canal and embankments Dept.</li> <li>4. Commissariat Dept.</li> <li>5. Stud Department, .. .. .</li> </ul> </div>	100. 169
3318 <i>Canal Committee &amp;c. dissolved.</i>	The Canal Committee and Board superintendence ; i. e. for the improvement of cattle, dissolved from 20th January, 1831, their records and establishment to be TRANSFERRED to Military Board, .. .. .	100. 169
3319 <i>PRACTICE.</i>	3. As to its PRACTICE and REGULATION. The general principles under which the business of the several departments placed under the Military Board, had been conducted, were ordered to continue in force, .. .. .	100. 170
<b>DIVISION OF DEPARTMENTS.</b>	4. As to DIVISION OF DEPARTMENTS, the Board were to receive instructions on this head and other matters for conducting the duties, .. .. .	100. 170

## PRESIDENCY BOARDS OF REVENUE.

<b>MILY. SUBJECTS.</b>	<b>MILITARY SUBJECTS.</b>	<b>MILY. SUBJECTS.</b>	<b>No. Page.</b>
3320 ADVANCES.	To Civil and Military officers except on duly audited Bills or Military Drafts were strictly prohibited, (See N.J. 339.)	.. ..	95. 72
3321 CANTONMENTS.	Committees of arbitration for the valuation of buildings, the property of individuals, required for the army, were ordered to be composed of	G. O. 5 June, 13. C. O. 29 June, 13.	
	The Judge and Magistrate, The Collector, The Commanding officer of the station or cantonment, Any Military officer whom he may select.		
3322 To value and record proceedings. Refer to Govt.	The Committee will value the premises :— Record their proceedings to be lodged with the Brigade Major or Senior Staff officer, and Transmit them if the proprietor be dissatisfied to Govt.		
3323 Reg. of 28 Sept. 07 still in force.	Other provisions of the Regulation of the 28th Sept. 07, continue in force, .. ..	G. O. .. ..	28. 18
3324 CLOTHING AND STORES.	Aid is to be afforded in all cases of difficulty to persons entrusted with army clothing and stores, ..	6 Oct. 21. Mily. Dept. C. O.	57. 39
Assistance. Payment.	Bills may be drawn on the Agent for army clothing of the division in Calcutta for any money advanced or expenses incurred, ..	26 Oct. 21. G. O. 9 Jan. 10. 1 July, 15.	57. 40
3325 COMMISSARIAT.	Every aid is to be afforded by Civil Officers to the Commissariat department, .. ..	C. O. 7 July, 15. C. O.	33. 23
3326 ESCORTS OF TREASURE.	Not to be composed of Burqundazes except in cases of absolute necessity, .. ..	22 Dec. 29. G. O. 3 Jan. 32. C. O. 20 Jan. 32.	56. 114
3327 UNNECESSARY REQUISITIONS.	Major General Watson having represented the frequency of calls for treasure escorts, and requisitions for several when one could have performed the duty, in consequence of which the Troops stationed at Berhampore had been needlessly exposed to harass by the Cols. of Poorneah and Dinajepore, .. ..	G. O. 3 Jan. 32. C. O. 20 Jan. 32.	128. 210
3328 Orders for prevention requested by Military Authorities.	The Major General solicited that instructions might issue for all treasure that could be remitted on one occasion to be collected in order that one party, might take charge of the whole, instead of two "being unnecessarily detached for the duty within a few days of each other," .. ..	.. .. .. ..	128. 211
3329 Issued.	Instructions were accordingly issued to avoid calls of the above description as much as possible, .. ..	.. ..	128. 209
3330 RESPONSIBILITY OF OFFICERS IN COMMAND.	The following orders were issued by the Commander in Chief defining the responsibility of Officers Commanding Treasure Escorts.	G. O. 6 Nov. 32. C. O.	
3331 Delivery of Tumbrils, &c.	It extends no further than the delivery of a certain number of Tumbrils, chests or boxes, .. ..	16 Nov. 32. G. O. 15 Oct. 32.	
3332 Not money.	SAID TO CONTAIN SO MUCH MONEY In conformity to the receipt signed on taking charge, ..	.. ..	163. 270
3333 Keys with Col.'s people.	Keys should be kept by the person dispatched by the collector or other remitting officer, ..	.. ..	
3334 But Tumbrils not to be opened.	But he should not be allowed to open the Tumbrils on transit, ..	.. ..	163. 270
3335 Capt. Cracklow's case.	Capt. Cracklow in charge of a Treasure escort had insisted upon taking the key of the Tumbrils from the Khazanchee's man and declined returning them to the Collector transmitting the treasure, ..	.. ..	163. 269

## DIGEST OF CIRCULAR ORDERS.

MILY. SUBJECTS.		Responsibility—Contd.	MILY. SUBJECTS.	No. Page.
3336	<i>Erroneous practice.</i>	It was observed that this probably arose out of misconception, and from officers in charge being sometimes required to sign for so many "rupees" instead of boxes "said to contain" so many rupees, .. .. .	G. O. 6 Nov. 32. C. O. 16 Nov. 32.	163. 269
3337	UNNECESSARY CALLS.	Orders were repeated PROHIBITING unnecessary calls for escorts, and directing that no avoidable calls be made at inclement seasons,	C. O. 18 July, 37.	403. 746
3338	LANDS AND CROPS.	1. No lands to be PERMANENTLY occupied for CANTONMENTS, ROADS, or other similar purposes without sanction of Govt.	G. O. 30 Jan. 29.	
3339	<i>Survey Map.</i>	2. If land be thus required, the engineer or other duly appointed officer will survey, and supply a map or plan with area and boundaries, .. .. .	C. O. 2 Mar. 29.	2. 46
3340	<i>Investigation by Col. &amp; C. R.</i>	3. The plan having been approved by Govt. in the Military Department shall be forwarded to the Col. to make investigation into private rights and interests, and to arrange for its transfer under orders of the C. R. conformably to Reg. I. 24, .. .. .		2. 46
3341	<i>C. R. to guide the Col.</i>	4. C. R. to exercise powers specified in Cl. II. 3, I. 24, and generally to issue all instructions to Col. touching purchase by private bargain, &c. .. .. .		2. 46
3342	<i>Transfer effected.</i>	5. The TRANSFER having been effected by private bargain, or award of arbitration, the C. R. shall see,		
3343	<i>C. R. shall see to private right.</i>	1. That all private claims have been adjusted, and		
3344	<i>Comparison with survey.</i>	2. That the aggregate of several parcels specified in Col.'s proceedings AGREES with area in surveyor's plan, or that any difference is explained, .. .. .		2. 47
3345	<i>And order payment.</i>	And the C. R. shall then authorize payment of several sums of purchase money to Owners, and transfer the land to the Mily. Authorities, reporting to Govt. in Rev. Department, .. .. .		2. 47
3346	ENCAMPMENTS, <i>Injury to crops.</i>	The same orders contain the following Rules for COMPENSATION ON ACCOUNT OF INJURY TO CROPS BY ENCAMPMENTS, 1. No cultivated lands to be occupied unnecessarily.		
3347	<i>Inquiries.</i>	2. When Troops encamp on fields under crop, the Quarter Master to ascertain the extent, nature and description of crop on the lands so occupied.		
3348	<i>Statement and Plan.</i>	And transmit a statement and plan to Cols.		
3349	<i>Certificate.</i>	Giving a certificate to the Putwaree or Gomasteh of the village, .. .. .		2. 47
3350	<i>Field measurement report to C. R.</i>	3. Col. shall instantly cause a field measurement to be made and without delay report to C. R. with proposed amount of compensation, .. .. .		2. 47
3351	<i>Powers of S. B. R. &amp; C. R.</i>	4. Cs. R. and S. Bd. Rev. to exercise the same powers in payment of sums for compensation as they possess in respect to CONTINGENT CHARGES, (See No. 3356,) .. .. .		2. 47
3352	<i>AUDIT.</i>	5. All bills for Lands occupied or crops destroyed shall be audited by Civil Auditor,		
3353	<i>Under authority.</i>	To whom the necessary authority will be communicated as the case may be,		
3354	<i>Secy. to Govt.</i>	By the Secretary to Govt. in Territorial Department, the S. B. R. S. B. R. or C. R. or the Local Comm.		
3355	<i>Debit Mily. Dept.</i>	And debited in Military Department, .. .. .	G. O.	2. 47
3356	PAYMENTS TO <i>Ryots.</i>	It was subsequently ordered that no payment should be made for injury to crops or Public Cattle without the express sanction of Govt. .. .. .	10 Dec. 34. " C. O.	235. 447
	<i>Sanction of Govt.</i>		26 Dec. 34.	

## PRESIDENCY BOARDS OF REVENUE.

MILY. SUBJECTS.		Payments to Ryots—Continued.	MILY. SUBJECTS.	No. Page.
3357	Rule.	The S. B. R. at the same time communicated the following rule of Government for observance in all cases of injury to crops by troops or public cattle,	G. O. 10 Dec. 34. C. O. 26 Dec. 34.	235. 448
		Rule.		
3358	Payment to owners.	The whole amount of damage shall be paid to the immediate owners of the Crops, in the first instance,	.. ..	235. 448
3359	Who will settle with Landlord.	Leaving them to pay out of it, as they would have done out of the Crops such rents as may be due to Landlords or others,	.. ..	235. 448
3360	Ghyaspore Patna case.	Government had sanctioned the payment of a large sum Rs. 2889 to the Maliks and 3154 5 10 to the Ryuts of certain villages of Pergunnah Ghyaspore in PATNA, when every precaution was enjoined to ensure the faithful delivery of the sums awarded,	.. ..	235. 447
3361	The plan that of Ct. Drs.	But it was observed that on all future occasions it seemed advisable to adopt a suggestion of the Court of Directors to the effect of the above rule,	.. ..	235. 448
3362	REMITTANCES. Mode.	Bills at ten days sight may be granted to European officers of the Bengal army, out of pay and allowances, Without premium,	G. O. Milty. Dept. 29 Dec. 15. C. O. 26 Jan. 16.	36. 25
3363	Officers to grant bills.	And at an exchange of Rs. 95 11 per hundred Sonats or Lukhnaw Rupees, by Collectors, Residents at Delhi and Lukhnaw, And Deputy Paymasters,	.. ..	" " "
3364	BILLS IN ANTICIPATION prohibited.	With reference to the foregoing, the grant of bills in anticipation of allowances not issued was prohibited; including allowances due but not PAYABLE,	G. O. 18 Oct. 16. C. O.	39. 27
3365	PAYMENT OF SHOP BILLS.	The Rules also were not intended to require Paymasters to honor drafts of an officer in favor of a Merchant or Shopkeeper,	15 Nov. 16. .. ..	" " "
3366	Not prohibited but discouraged.	Government will not interfere to prohibit, but desire to discourage the practice which arises out of the kindness and is at the option of the paymaster, but tends to public embarrassment and inconvenience,	.. ..	" " "
3367	MESSES REMITTANCES.	Cols. are authorized to grant remittance bills for Mess or other regimental purposes to the Regiments of the Hon'ble Company, under certificate of the Commanding Officers, that such remittances are bonâ fide for the purpose specified,	G. O. 31 July, 32. C. O. 14 Aug. 32.	147. 241
3368	SUPPLIES, &c. ON MARCH. RULES CROSSING unnecessary charge to Govt. RIVERS, &c.	The following rules were passed in order to prevent Govt. for crossing troops over rivers and nullahs—published in General Orders, and circulated through the Bd. Rev. to the Collectors,	G. O. 28 April, 94. C. O. 6 May, 94.	14. 9
3369	Applications to Cols.	I. APPLICATION to be made by Commanding Officers to the Cols. who will order the Zemindars to provide boats, &c.	.. ..	" " "
3370	Notice.	II. Previous INTIMATION to be given of the approach of troops.	.. ..	" " "
3371	Certificates.	III. Commanding Officers to grant CERTIFICATES specifying the number of boats, burthen of each, and time of employment,	.. ..	" " "
3372	Account of claims. Attestation.	IV. Cols. to make out an account shewing the claims of the Zemindars, and transmit it to be certified by the Commanding Officer generally as to performance of the service; stating exceptions if any,	.. ..	" " "
3373	Col.'s certificates.	V. After return of the account, the Collector to CERTIFY the reasonableness of the charges, and transmit it with the vouchers and certificates to the Secretary late Bd. Rev. for submission to Govt.	.. ..	14. 10



## DIGEST OF CIRCULAR ORDERS,

<b>MILY. SUBJECTS.</b>		<b>Supplies on march—Contd.</b>	<b>MOFUSSIL, &amp;c.</b>	<b>No. Page.</b>
3374	<i>Govt. sanction.</i>	VI. Governor General in Council will <b>DETERMINE</b> on these as on other Military contingencies, .. ..	G. O. 28 April, 94.	14. 10
3375	<i>Intermediate payment.</i>	VII. Meanwhile the Col. may pay in moderation—stating the amount at foot of his treasury account, .. ..	C. O. 6 May, 94.	.. ..
3376	<i>Cols. to acknowledge notice.</i>	Cols. are required to send acknowledgments of intimation of the <b>APPROACH</b> of troops and to afford every useful information, .. ..	C. O. 2 July, 16.	38. 26
3377	<i>SEPOYS ON LEAVE.</i>	The S. B. R. having expressed an opinion that it was not intended to require landholders to furnish supplies for Sepoys, except on the public service, .. .. And that sepoya proceeding on leave of absence, .. ..	G. O. 28 July, 29. C. O. 31 July, 29.	36. 98
3378	<i>CONDUCTORS OF CATTLE, &amp;c.</i>	Or conductors of elephants or cattle, sent from station to station, should be left to supply themselves, like other individuals, .. ..	.. ..	36. 98
3379	<i>To supply themselves.</i>	It was intimated that the Govt. concurred in the view taken by S. B. Rev. in regard to the intent and meaning of Reg. XI. 06, and VI. 25, and they were ordered to instruct the C. R. Chittagong accordingly, .. ..	.. ..	36. 98
3380	<i>SUPPLIES BY LAND.</i>	The S. B. R. circulate the following <b>EXTRACT FROM THE STANDARD ORDERS FOR THE BENGAL NATIVE INFANTRY</b> , .. .. <b>Supplies by Land.</b>	G. O. 3 Mar. 29. C. O. 7 Mar. 29.	7. 54
3381	<i>Notice to Cols.</i>	Whenever a detachment of troops or a single corps, may be ordered to proceed <b>BY LAND</b> through the Co.'s territories—the Commanding Officer of such detachment, &c. is required to give the earliest practicable information to the Cols. on the line of march, .. ..	.. ..	7. 55
3382	<i>Time of arrival.</i>	1. Of the <b>PERIOD</b> of their arrival within such districts, .. ..	.. ..	.. ..
3383	<i>Daily encampment.</i>	2. A list of the <b>PLACES</b> at which they will encamp each day, .. ..	.. ..	7. 55
3384	<i>Supplies needed.</i>	3. A specification of the <b>SUPPLIES</b> required, .. ..	.. ..	.. ..
3385	<i>Firewood.</i>	4. The quantity of <b>FIREWOOD</b> in maunds, required for the whole detachment, including officers and camp-followers, .. ..	.. ..	7. 55
	<b>BY WATER.</b>	<b>Supplies by Water.</b>		
3386	<i>Approach.</i>	1. Of the <b>DATE</b> when it will enter a Col.'s District, .. ..	.. ..	.. ..
3387	<i>Places where needed.</i>	2. Of the <b>PLACES</b> where supplies will be required, .. ..	.. ..	7. 55
	<b>FERRIES.</b>	<b>Ferry Boats.</b>		
3388	<i>Approach to Cols. Boats or bridges.</i>	The Commanding Officer will also notify to Cols. the probable period of the <b>ARRIVAL</b> of the troops at nullahs, rivers, &c. intersecting line of march, where boats or temporary bridges may be necessary, .. ..	.. ..	.. ..
3389	<i>To Magtes. approach.</i>	Also intimate to Magtes. of Zillahs, time of probable arrival, .. ..	.. ..	.. ..
3390	<i>Halting places.</i>	And halting places, .. ..	.. ..	7. 55
3391	<b>TONNAGE</b>	At thirty maunds per man is allowed on <b>ALL</b> occasions to native troops proceeding by water, .. ..	C. O. 2 Nov. 32.	162. 268
<b>MOFUSSIL SPECIAL COMMISSION.</b>				
		<b>Regulation X. 21, and X. 23.</b>		
3392	<b>OBJECT OF THE COMMISSION.</b>	The above Regulations establish this court and extend its powers. It was a court established for the redress of private injury inflicted by fraud and connivance of Native Public Officers, through the supineness of their European superiors by means of illegal sales and transfers of real property in the Ceded and Conquered Provinces, .. ..	C. O. 26 Oct. 30.	94. 159

## PRESIDENCY BOARDS OF REVENUE.

**MOFUSSIL, &c.**Regs. I. 21, and I. 23—*Contd.***MUTATIONS.** No. Page.

*Confined to* It has been determined that the Regulations in question were not C. O.  
*C. and C. Provs.* by Sect. 10, I. 29, *EXTENDED* beyond those Provinces to which their 26 Oct. 30.  
 operation was originally limited, .. .. . 94. 159

**MOKHTARS.**

3393 *Bidding at* Their powers are to be carefully ascertained, and Mokhtarna- C. O.  
*Sales.* ments to be registered with the proceedings before a Sale is con- 22 Nov. 28.  
 cluded, .. .. . **100. 78**

**MOONSIFFS.**

3394 *Employment* Moonsiffs are prohibited from selling personal property or G. O.  
*only with the* Houses attached by the Nazirs of Collectorates, without *APPLICA-* 7 Mar. 35.  
*sanction of* tion to the Judge. See ATTACHMENTS, REVENUE. (Nos. C. O.  
*Judge.* 652 et seq.) .. .. . 27 Mar. 35. 252. 472

3395 *Relief from* Measures proposed towards the establishment of a new system for G. O.  
*sales of distrained* RELIEVING them from the sale of distrained property. See Commis- 11 April, 37.  
*property.* sioners for sale of distrained property, (No. 1218 et seq.) .. C. O. 368. 680  
 2 May, 37.

**MUTATIONS.**

3396 **NAMES OF** It is the intention of Government that all Lands shall stand in G. O.  
**MUHALS** the names of the proprietors for the time being. But the names of 2 Aug. 93.  
*not to be altered.* Muhals are not, on any account to be altered, .. .. . C. O. **13. 8**  
 6 Aug. 93.

3397 **TRANSFERS.** Separate applications for TRANSFER are to be preferred at the same C. O.  
 time to the Collector by the two parties, .. .. . 15 Jan. 19.

3398 *Kharij.* One to have the name extracted, (Kharij) .. .. .

3399 *Dakhil.* The other to have the name inserted, (Dakhil.) .. .. . **44. 29**

3400 **LAKHIRAJ** Requisitions for Registration of successions to Lakhiraj property 11 Aug. 29.  
**SUCCESSIONS.** are not retrospective, .. .. . C. O. 40. 102  
 18 Aug. 29.

3401 **REGISTRY** The S. B. R. adverting to a case of great laxity in carrying into G. O.  
**UNDER DEEDS** effect an application for REGISTRY under a deed of sale issued the 17 Mar. 35.  
**OF SALE.** undermentioned orders, .. .. . 246. 460

3402 *Seller to be* In all such cases the Col. or Dy. Col. must summon and take  
*summoned.* the acknowledgment of the Seller as a part of the due inquiry  
 required by Law, .. .. . 246. 461

3403 *Attention* AS PREVENTION of fraud mainly depends on this caution, atten- .. .. . 246. 461  
*enjoined.* tion was especially directed to it, .. .. .

3404 *To all points* And to all measures tending to establish the REALITY of the .. .. . 246. 461  
*showing reality.* transaction or otherwise, .. .. .

**Important Case and Rules.**

**CASE OF** The S. B. R. circulate the orders of the late Bd. Revenue of the  
**ASMAN KHATOON.** 16th February, 1819,

3405 *It was ruled* Referring to the case of Asman Khatoon in Rajeshahye the fol- C. O.  
*that* lowing orders were issued, .. .. . 25 May, 35. 259. 482

3406 *Mere allegation* The bare allegation of the Petitioner that the Court had passed  
*of a decree in* orders in her FAVOR was not sufficient authority for Registry of  
*favor.* her name in the book of mutations, as the Court had not issued any  
 injunction, .. .. . 259. 482

3407 *Is insufficient* And the case required that the opinion of the Court should be  
*for Registry.* ascertained previously to recording new names, .. .. . 259. 482

## DIGEST OF CIRCULAR ORDERS,

<b>MUTATIONS.</b>		<b>Important Case and Rules—Contd.</b>	<b>MUTATIONS. No. Page.</b>
3408	<i>Col.'s inquiry.</i>	Sect. 21, VIII. 00, confines the inquiries of the Col. to the truth of the alleged succession to or transfer of the property ;	C. O. 25 May, 35.
3409	<i>Fact not right of possession.</i>	It rather implies the <i>fact of succession by ACTUAL POSSESSION</i> than the <i>RIGHT TO POSSESS ULTIMATELY</i> . In the case in question the parties were contending who <i>should</i> succeed, not that any <i>had already</i> succeeded, .. .. .	259. 482
3410	<i>Courts determine disputed claims, Wards excepted.</i>	Reg. V. 1799 leaves the cognizance of disputed claims to the succession to the estate of an intestate, of more heirs than one to the Courts of Justice alone ; <i>UNLESS</i> in Wards' estates (Section 8.)	259. 482
3411	<i>Summarily.</i>	Such cognizance being summary and intervenient,	
3412	<i>Open to a regular suit.</i>	Subject to a regular suit, .. . . .	259. 482
3413	<i>Not altered.</i>	Regulation VIII. 00, does not alter Reg. V. 99, .. .. .	259. 482
3414	<i>Rules.</i>	Therefore the <i>PRACTICE OF COLS. IN REGARD TO MUTATIONS</i> should be,	
3415	<i>Notice.</i>	1. To advertise for counter claims or objections,	
3416	<i>Fact of possession.</i>	2. To inquire whether any and which party has entered upon possession.	
3417	<i>(Open to legal heirs.)</i>	(By Sect. 3, V. 99, legal heirs may enter upon the possession without application to the Courts if without violence,) .. .. .	259. 483
3418	<i>Obtained, Col. may register, referring objectors to the C. Cts.</i>	3. If actual possession have been obtained he needs not demur, but register such successor's name, referring other parties to the Courts, .. .. .	259. 483
	<b>MANY HEIRS.</b>	<b>WHEN THERE ARE MORE HEIRS THAN ONE TO AN INTESTATE'S ESTATE,</b>	
3419	<i>Assenting.</i>	If <i>ALL</i> the parties <i>SIGNIFY</i> assent, and desire to manage as they may think advisable under the provisions of Reg. XVII. 05,	
3420	<i>Or appointing a manager may be entered.</i>	Or desire to appoint a Manager under Reg. V. 99, entry may be made without reference to the Courts, .. .. .	259. 483
		<b>BUT IF THE SEVERAL CLAIMANTS DISPUTE,</b>	
3421	<i>Disputing reference to judge.</i>	The Collector should transmit his proceedings to the Judge, shewing his inability to record any name pending the orders of the Court under Sects. 4, 5, and 6, V. 99, .. .. .	259. 483
3422	<i>Representing difficulties.</i>	Moving the Court at the same time through the Govt. Vakeel, representing the inconvenience arising from the lapse of the recorded <i>Mulgozar</i> , and by the disputed succession, .. .. .	259. 483
3423	<i>And requesting appt. of a Manager</i>	And requesting, if obstacles occur to the immediate adoption of measures under Reg. V. 99, that a <i>Surburakar</i> may be appointed under Sect. 26, V. 12, .. .. .	259. 483
3425	<i>Probable adjustment of disputes.</i>	The probability is that such a course would induce disputants to coalesce, by compromise or the appointment of a common manager, .. .. .	259. 483
3426	<i>Special course in regard to the case referred.</i>	In the case out of which the orders arose application might be made to the Court requiring to know if orders were passed under Sects. 4, 5, and 6, V. 99, that in such case the entries of his Register might be corrected or confirmed, .. .. .	259. 483
	<b>FEES.</b>	<b>FEES.</b>	
3427	<i>Inquiries.</i>	Inquiries were instituted into the practice of levying Fees or transfers, .. .. .	C. O. 7 Sept. 35.

## PRESIDENCY BOARDS OF REVENUE.

<b>MUTATIONS.</b>		<i>Fees—Contd.</i>	<b>OPERATIONS, &amp;c.</b>	No. Page.
3428	On what descriptions ?	1. On what descriptions of entries in the Registers of mutations they are levied, viz. Whether Transfers Successions Or any other kind, .. .. .	C. O. 7 Sept. 35.	
3429	Particulars of each ?	2. As regards each description, At what rate Under what rules and orders, and Whether registry be refused till the fee is paid, ..		270 . 496 270 . 496
3430	Extension of powers of Cs. R.	One of the objects of the revision of the Rules of Practice is to give to the Cs. R. the full powers of the late Bd. Rev. in regard to all matters concerning mutations, .. .. .	G. O. 30 Aug. 36. C. O. 25 Oct. 36.	327 . 598
3431	Neglect of applications.  Serious evils.	Laxity having been discovered in Registry, the S. B. R. called for statements of applications lying over requiring the Cs. R. to take steps to insure the speedy disposal of such cases, .. The evil is serious under any circumstances, but will be more serious if, as contemplated, a Law should be passed interdicting the admission of summary suits at the instance of any other than "recorded" proprietors, .. .. .	C. O. 9 May, 37. ..	373 . 698 373 . 699

**NANKAR.**

3432	ACCOUNTS OF MALIKS. Rents of Khoodkasht Lands.	The following orders were passed for the adjustment of accounts of the Malikis of resumed Nankar Lands, The Civil Auditor has no concern with such adjustments ; the Revenue Authority should deduct the sums due by the maliks as rents of their Khoodkasht Lands from their moiety of the collections ; .. .. .	S. B. R. to C. R. Patna 27 June, 34.	215 . 427
3433	Adjustment.	The treasury accounts will then exhibit a full payment to the proprietors of their share of the Revenue without reference to the adjustments made by the Local Authorities, .. .. .	..	215 . 427

**NATIVE OFFICERS.**

3434	NOTORIOUS MALPRACTICES.	Serishtedars are responsible for and will be held to connive and participate in any unreported notorious malpractices of Amlah ; ignorance offered as a plea in justification will be taken as a ground of disqualification, .. .. .	C. O. 24 Mar. 36.	296 . 526
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**NUZURS.**

3435	PROHIBITED.	The practice of receiving Nuzurs in money, trays of fruit, and other articles on occasion of complimentary or official visits of natives to public functionaries, prohibited.	G. O. 2 June, 29. C. O.	
3436	Grounds.	These orders are not the result of perversion of the custom, but of the useless and vexatious expense and extortion on the part of Native servants to which it subjects the donors.	23 June, 29.	
3437	Expected full co-operation.	The Governor Genl. in Council looks for the satisfaction of the Service at the abolition of a practice so objectionable, .. .. .	..	27 . 82

**OPERATIONS REPORTS.***Of Resumptions and Settlements.*

3438	EXPLANATIONS RESUMPTION AND SETTLEMENT.	NOTA BENE. The orders referred to under this head relate to all the systematic Reports of Resumption and Settlement which have been furnished. But the Report for the year 1834-35 of progress and for 1835-36 of prospective operations is generally styled the FIRST REPORT.		
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## DIGEST OF CIRCULAR ORDERS,

## OPERATIONS, &amp;c.

## Resumptions and Settlements—Contd.

## OPERATIONS, &amp;c. No. Page.

		UP TO 1827-28, AND FROM 1828-29 TO 1831-32.	
3439	DEFECTIVE SYSTEM.	No statement being obtainable from the Revenue Acct. of the accession of Revenue under the operation of the Resumption Laws, Regulations II. 19, and III. 28, .. .. .	C. O. 21 Aug. 32. 148.241
3440	APPREHENSIONS.	Considerable APPREHENSION WAS EXPRESSED by Govt.	
3441	Abuse.	1. That considerable abuse existed,	
3442	Inadequate check.	2. That sums were brought to account under heads not admitting of check or control.	
3443	Neglect.	3. That efforts were not duly made to bring the resumed lands on the rent roll, .. .. .	148.243
3444	ORDERS.	It was consequently ORDERED, .. .. .	
3445	Separate accounts.	1. That the accounts of resumed Lands be kept separate.	
3446	Statements.	2. That separate periodical statements be furnished regarding them.	
3447	Settlement Returns.	3. That reports be regularly made of progress in settling them, .. .. .	148.242
3448	IMMEDIATE RETURNS.	Particular directions were promised but immediate returns were required as under, .. .. .	148.242
3449	Form No. 1. 1828-29 to 1831-32.	1. Return No. 1 (See Form No. 6301 Appendix) of disposal of Lands resumed under Reg. III. 28, from 1828-29 to 1831-32, .. .. .	148.243
3450	Form No. 2. before 1827-28 to close of 1831-32.	2. Return No. 2 (See Form No. 6302 Appendix) of revenue derived from Lands resumed previously to the close of 1827-28, .. .. .	148.244

## EXTRACTS FROM REPORTS TO GOVERNMENT.

3451	Extracts from Reports to Govt.	The Board circulated for the information of the Revenue Authorities extracts from their reports of the 25th September, 1831, and 17 Dec. 33. 31st May, 1833.	C. O. ..
3452	Errors and inaccuracies.	In both those reports the Board in explanation of errors and discrepancies not reconciled, request the attention of Govt. to their strict and repeated instructions to the Local Authorities to ensure accuracy in the returns; and they cast on those officers the blame and the responsibility of the deficiencies and perplexity of which they have so much reason to complain.	
		In the REPORT of the 25TH SEPTEMBER, 1831, Paras. 2 and 3, and 86, which report embraces the RETURNS UP TO 1827-28,	
3453	Culpable neglect.	The Board observe that the unreserved disclosure of the real state of things with regard to the practical operation of Regulation II. 19, will impose upon them the necessity for "denouncing such culpable carelessness and apathy on the part of the several Revenue officers," as must be expected "to draw down upon them the heavy and merited animadversion of the Authorities in England," .. .. .	192.365
		In the report of the 31st May, 1833, from 1828-29, to 1831-32.	
3454	Inaccuracy.	After censure of the inaccuracy of the statements furnished by the Collector, the Board proceeded to notice irregularities prevailing in regard to Resumption cases, .. .. .	192.366
3455	Accumulation of suits.	PARA. 30. In one district there are 668 cases on the file, and not one suit had been adjudicated, the Deputy Collector having acted as Civil Judge.	

## PRESIDENCY BOARDS OF REVENUE.

<b>OPERATIONS, &amp;c.</b>	<b>Extracts from Reports to Govt.—Continued.</b>	<b>OPERATIONS, &amp;c.</b>	<b>No. Page.</b>
3456 <i>Ready institution and tardy disposal.</i>	They comment on the injurious consequences of the ready institution and tardy disposal of such cases, rendering them a tool in the hands of the Amlah for extortion and oppression, .. ..	C. O. 17 Dec. 33.	192. 367
3457 <i>Collateral mischief.</i>	Only a part of the mischief is to be deduced from the returns, for although in one district alone the proprietors of 668 estates have been in disquietude, .. ..	..	192. 367
3458 <i>Intimidation.</i>	The pretended zeal of subordinates is doubtless silenced in many instances at the expense of parties whose titles are questionable or who are desirous of avoiding inquiry, .. ..	..	192. 367
3459 <i>ATTACHMENT irregular of alluvion for years.</i>	PARA. 64. In this paragraph the Bd. reprehend a Col. for holding certain alluvial lands under attachment for a long term of years in direct opposition to Reg. XI. 25, which confers a proprietary title and right of settlement on Zemindars of adjacent estates; and the remark on the ignorance of the law displayed in certain passages of the Col.'s report, .. ..	..	192. 367
3460 <i>Incorrect returns.</i>	PARA. 72. In this paragraph the Board allude to the returns of one district which "defy analysis," .. ..	..	192. 368
3461 <i>Uselessness of further inquiry.</i>	But they adhere to the principle of gathering such information as they can elicit rather than seek explanations which, "as their experience of former years has taught them, can only be obtained, if at all, after a delay of years," .. ..	..	192. 368
3462 <i>Reaction expected from vigilance.</i>	The Board however look to the exposure of past abuses as a means of creating a far more effectual system of supervision than has hitherto obtained, .. ..	..	192. 368
3463 <i>Penalties and punitive example expected to produce reform.</i>	And of enforcing, "under penalties which shall be both seen and felt, and shall insure all the benefits of a punitive example from public officers, a discharge of public duty "commensurate with the emoluments attached to their respective situations and the claims of the State upon their whole time and best energies, .. ..	..	192. 368
3464 <i>Pecuniary loss and remoter moral mischief of past negligence.</i>	And they observe after acknowledgment of the imperfections of the view which they have taken of the pecuniary loss inflicted on the State by the inefficiency or negligence of its servants, that the moral consequences of such misconduct, coupled with the impunity which has attended it, are incalculable, and can only be appreciated by those who have both witnessed its practical operation, and are capable of tracing its vitiating effects through every class of Native Public Functionaries, and the whole mass of the agricultural population, .. ..	..	192. 369
3465 <i>Mismanagement of resumed Muhals.</i>	PARAS. 131 and 132. In these PARAS. the Board notice the insufficiency of the Checks in crediting collections or controlling them. In one case the Bd. Rev. had been kept in ignorance of "scandalous mismanagement" under which the collectors were appropriating at one time more than the whole, and during a long period, half the gross assets of a resumed alluvial tract to collect the rents, .. ..	..	192. 369
3466 <i>NEGLECT OF RESUMPTION SUITS.</i>	In regard to		
3467 <i>Abuses.</i>	NEGLECT OF RESUMPTION SUITS. The S. B. R. express the painful conviction that "the powers placed by the Resumption Regulations in the hands of the Revenue Authorities have in the great majority of instances been either neglected or abused to the detriment and discredit of the State, on the one hand, or the injury of a large body of Landholders on the other."	..	192. 370

## DIGEST OF CIRCULAR ORDERS,

OPERATIONS, &c.		Regist. of New Suits.—Continued.	OPERATIONS, &c.	No. Page.
3469	<i>Accumulation and its consequences.</i>	Pending 30th April, 32. Govt. Suits. Patna,..... 135 Behar,..... 661 Rajshahye, .... 146 Moorshedabad, ... 490 Chittagong, ... 269 Jessore, ..... 159	The state of the files shewn in the margin, of suits under Regulations II. 19, and III. 28, 17 Dec. 33. shows how readily the assertion of the rights of the State is "converted into an instrument of oppression and extortion by the malversation of Native Subordinates," .. .. .	C. O. 192 . 370
3470	<i>Oppression.</i>	The files are overloaded with suits in which the defendants have refused to satisfy the cupidty of the Amlah, when the parties have been satisfied of the validity of their titles, .. .. .	.. .. .	192 . 371
3471	<i>Extortion.</i>	And it may be predicated that others have purchased exemption from their enforcement, .. .. .	.. .. .	192 . 371
3472	<i>NEGLECT OF SETTLEMENTS doubly injurious.</i>	Is also detrimental to the interests of Government, and injurious to the parties entitled to enter into engagements.		
3473	<i>To Govt. and to parties entitled to p. s.</i>	Government lose the difference between the rent which the parties would severally have been "willing to pay and the returns of that disgraceful Khas Management which is exhibited as of almost universal existence," .. .. .	.. .. .	192 . 371
3474	<i>Seizures upon alluvion.</i>	Alluvial tracts resumed under Reg. XI. 25, have been farmed or held khas at the discretion of the Cols. to the disregard of the immunities of the Proprietors, as if the determination of the right to assess rendered them the absolute property of the State, .. .. .	.. .. .	192 . 371
3475	<i>Attachment without steps for settlement. Consequences. Loss of Malikana.</i>	But in many districts no attempts at settlement have been made, and the apathy of the Local authorities, encouraged by the native Amlah, has not only been the cause of loss to the State but of oppression to all parties connected with the soil. Generally speaking when settlements have not been made the lawful Proprietors have been defrauded of Malikana as well as of their other rights,.. .. .	.. .. .	192 . 371
REPORT 1833-34.				
3476	<i>PROGRESS IN SETTLEMENT UP TO 1ST MAY, 1834.</i>	Government having desired to be furnished with a statement of progress in the settlement of lands declared liable to assessment under decrees of the Special Comm. III. 28, a form was prescribed;— .. .. .	G. O. 28 April, 34. C. O. 23 May, 34.	204 . 397
3477	<i>Of all resumptions.</i>	And the local authorities were instructed, in the spirit of the orders, to include in the return, information as to the whole operation of Reg. II. 19, as well as III. 28. (The form is No. 6319 of the Appendix,) .. .. .	.. .. .	204 . 397
New Series "First Report," Operations 1834-5, plan 1835-6.				
3478	<i>REPORT 1834-5 AND 1835-6.</i>	Systematic returns of resumptions and progress of settlement were first rendered for the above years, .. .. .	C. O. 25 May, 35.	261 . 485
3479	<i>CALL FOR REPORTS.</i>	In this requisition these returns were ordered by the S. B. R. to comprise the following information;— .. .. .	.. .. .	261 . 485
3480	<i>Past and prospective. KHAS.</i>	Describing past progress and future plans of operation avoiding unnecessary detail; .. .. .	.. .. .	261 . 485
KHAS ESTATES.				
According to a form A (see No. 6335 Appendix).				
3481	<i>Progress.</i>	1. Progress on settlement of estates the property of Govt.		
3482	<i>Management.</i>	2. Their improved management.		
3483	<i>Balances.</i>	3. Recovery of outstanding rents.		
3484	<i>Plans for next year.</i>	4. Plan of operations for the ensuing season, .. .. .	.. .. .	261 . 485

## PRESIDENCY BOARDS OF REVENUE.

**OPERATIONS, &c.****Report of Operations—Continued.****OPERATIONS, &c. No. Page.****RESUMED MUHALS.****C. O.**

25 May, 35.

**RESUMED MUHALS.**

According to Form B (see No. 6336 Appendix).

3485	<i>Resumption.</i>	1. Progress in the enforcement of the Resumption Laws.		
3486	<i>Settlement.</i>	2. Progress in their permanent or temporary settlement.		
3487	<i>Balances.</i>	3. Progress in recovery of outstanding rents.		
3488	<i>Operations.</i>	4. Plan of operations for settlement, .. .. .	261	485
3489	<i>Cols. &amp; Dy. Cols.</i>	The Cols. and Depy. Cols. were required to fill up the forms and the		
3490	<i>Cs. R.</i>	Cs. R. to head their remarks separately as above.		
3491	<i>Reports general not minute.</i>	Minute details are not the object of the requisition but general intimation of the proceedings in these departments past and prospective, .. .. .	261	485
3492	<i>Time limited 1st August.</i>	Matters, it was required, should be arranged so that the first report of the Cs. R. should reach the S. B. R. on or before the 1st August, .. .. .	261	486

**SECOND REPORT.****Second Report Operations 1835-6, plan 1836-7.****G. O.**

19 April, 36.

3493	<i>Modification.</i>	Forms and instructions were modified for these years.		
3494	—————	Considerable difficulty, it was observed, had been experienced in procuring correct returns, in connection with the first Report, ..	C. O. 308	541
3495	—————	Too much discretion being left to the reporting officer.	23 May, 36.	
3496	—————	And the instructions not being sufficiently definite as to the mode in which the A and B returns were to be filled up, .. .. .	308	542
3497	—————	The Board hope that there will not be any necessity for returning these reports now called for to be corrected, .. .. .	308	542
		Reports to be divided as follows :—		

**FIRST HEAD.**

3498	<i>PROGRESS GOVT. and</i>	Chap. I. Government estates, Form A. Progress made in temporary settlements,		
3499	<i>RESUMED MUHALS.</i>	Chap. II. Resumed Muhals, Form B. Progress made in their permanent and temporary settlements, .. .. .	308	542

**SECOND HEAD.**

3500	<i>GOVT. ESTATES.</i>	<b>GOVERNMENT ESTATES.</b> —Chap. I. Their improved or deteriorated management.		
3501	<i>Balances.</i>	Chap. II. Recovery of outstanding balances, or failure, .. .. .	308	542
3502	<i>Resumptions.</i>	<b>RESUMED MUHALS.</b> —Chap. I. Their improved or deteriorated management.		
3503	<i>Balances.</i>	Chap. II. Recovery of outstanding balances; or failure, .. .. .	308	542

**THIRD HEAD.**

3504	<i>Progress of Resumption.</i>	<b>RESUMED MUHALS.</b> Enforcement of the Resumption Laws, .. .. .	308	542
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**FOURTH HEAD.**

3505	<i>Plan.</i>	Chap. I. Plan of operations for the ensuing season.		
3506	<i>Additional Agency.</i>	Chap. II. Means proposed to provide for those estates for which the present Agency is inadequate, .. .. .	308	542
3507	<i>* Accuracy.</i>	Reports in any other form to be returned for correction, .. .. .	308	543



## DIGEST OF CIRCULAR ORDERS,

## OPERATIONS, &amp;c.

## Second Report—Continued.

## OPERATIONS, &amp;c. No. Page.

3508	DESCRIPTION OF FORMS.	The Forms of which the following is a list were ordered to be furnished as respectively indicated, and are not introduced, as they form part of the revised general set prepared under direction of the Statements' Committee.	G. O. 19 April, 36. C. O. 23 May, 36.
3509	A and B.	Forms A & B. { A. of estates the bona-fide property of Government. B. of Resumed Muhals. To be prepared by Cols. and Dy. Cols., revised and countersigned by Cs. R.	308.543
3510	C.	Form C.—Progress in settlements,—each Zillah,—for the year. Col. to prepare in communication with settling officers, and sign—Cs. R. to revise and countersign,	308.543
3511	D.	Form D.—Progress of settling officers.—Each Zillah. Settling officer to fill up—Col. to revise and correct and transmit to Cs. R. who will annex it to Form, C.	308.543
3512	E.	Form E.—Disposition of settling officers. Cs. R. to prepare in communication with Col. and settling officers,	308.543
3513	F.	Form F.—Progress of Resumption officers. To be filled up by the Col., or Dy. Col. trying Resumption cases; corrected and countersigned by Cs. R.	308.543
3514	G.	Form G.—Cases referred to Cs. R. under Cl. IV. 4, III. 28. To be prepared in the office of the C. R.	308.543
3515	Past inaccuracy reprehended.	In circulating the above Synopsis of the reports required by the S. B. R. they directed attention to the Govt. orders complaining of inaccuracy and the consequent want of the returns of the previous year sent back to the Moofussil for rectification,	308.544
3516	And care enjoined.	The necessity for completeness and correctness was urged as the Reports are required for transmission to the Ct. of Drs.; and it was further intimated that the Reports of the Cs. R. were expected to reach the Board by the 15th August,	308.544
3517	OBJECTS OF the Operations Reports. Character, conduct and allotment of business.	Operations reports are to be the medium of reporting on official character, conduct and qualifications of subordinates, in addition to the yearly returns of Balances required from the S. B. R.—and they are also to be the means of communication to the Cs. R. and the S. B. R. of the allotment of business to Assistants,	G. O. 24 Dec. 36. .. 341.625
3518	Dy. Cols. IX. 33.	They are also the prescribed medium for reporting on the qualifications of Deputy Cols. IX. 33.	G. O. 6 June, 37. 389.715
THIRD REPORT.		Third Report—Plan for 1837-38.	
3519	Pending Settlements.	By the desire of Govt. a special call was made for a preparatory report of settlement work pending.	G. O. 16 May, 37.
3520	Officers available and required.	Of officers available, And of the number required for bringing the Muhals under settlement, during the season,	C. O. 23 May, 37. .. 377.703
3522	Revenue of resumptions.	Vigilant superintendence was at the same time enjoined in regard to the security of the Revenue derivable from resumptions between the time of decree and the conclusion of a settlement,	.. 377.703
3523	Inquiry as to Checks.	Inquiry was instituted as to the due observance of the Checks prescribed by the Circular Orders of the 17th June and 26th Sept. 1834, 20th Aug. 1836 and 16th Jan. 1837,	.. 377.703

## PRESIDENCY BOARDS OF REVENUE.

OPERATIONS, &c.		Third Report—Contd.	OPERATIONS, &c. No. Page.
3524	<i>Reports to be sent up as furnished.</i>	Government desire to have the report of each C. R. as it arrives; the statement to shew the number and probable area of the Muhals.	G. O. 16 May. 87.
3525	<i>Operations reports separately.</i>	The operations reports to be separately rendered,	C. O. 23 May. 37. 377. 704

*Forms, Modifications.*

3526	ADDITIONS.	Additions as follow to the Form B were ordered by the S. B. R.	C. O.
3527	B.	" N. B. 1. There are ——— Muhals, the settlement of which has been concluded by the Local Officers, and reported to the Sud-der Board, but in which the confirmation of Government has not yet been received; these are not included in this statement. " 2. There are ——— Muhals temporarily assessed, pending an appeal to the Special Commissioner, from the expiration of the period of six months provided by Circular Order, 22nd Feb. 1831*. Security from the appellant not having been directed or presented."	2 Aug. 86.  315. 576
		* This should be 8th March. The Orders of Government are dated 22nd Feb. 1831.—See No. CIII. page 176 of Circular Orders.	
3528	F.	No Provision having been made in the Form F. for cases appeal- ed by individuals to the Sp. Comm. III. 28, a memorandum of that information, and of the result of such appeals was ordered to be inserted under the head remarks,	C. O. 13 July. 36. 312. 551
3529	G.	Form G. it was ordered should include the entire period from the enactment of Reg. III. 28, up to May, 1836,	312. 551
3530	E.	Form E. First subdivision should be headed " No. of Muhals" instead of " Names of Muhals,"	312. 551

**PAYEE.**

3531	<i>To apply where his demand is payable.</i>	To avoid the expense attendant on unnecessary transfers of Treasure, and in order that payments might be carried to debit in the proper department, it was ordered that it is the province of the Payee to apply for payment wherever the demand is payable.	C. O. 5 Sept. 93. 15. 10
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**PENSIONS.**

## DIVISION I.—GENERAL.

## § 1. ARREARS TO HEIRS.

3532	POWERS Cs. R.	Cs. R. are empowered to pay arrears to estates of deceased pensioners.	G. O. 5 Feb. 33.
	<i>Six months.</i>	If not more than six months' standing.	C. O. 13 Feb. 33.
3533	<i>Decease.</i>	They are to satisfy themselves of the demise of the party.	
3534	<i>Heirs.</i>	And that the applicants are the legal heirs.	
3535	GOVT. SANCTION	Payments of arrears beyond six months require the sanction of beyond six mths. Government,	171. 280

## § 2. CASUALTIES.

3536	REPORTS.	Casualties on the pension lists are immediately to be reported to Cs. R. and by them to the Civil Auditor,	C. O. 21 July. 29. 34. 97
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## § 3. CLAIMS LONG OUTSTANDING.

3537	Caution.	Attention was particularly directed to caution in the investiga- tion of claims to arrears of pension long outstanding,	C. O. 22 Mar. 31. 104. 176
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## § 4. TRANSFERS OF PAYMENT.

3538	<i>Not within the Power of Cs. R.</i>	The orders as per margin circulated by the Acct. Rev. Dept. pro- hibited the Cs. R. from transferring payment of Pensions from one district treasury to another, and	
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## DIGEST OF CIRCULAR ORDERS,

## PENSIONS.

## DIVN. I. § 4. TRANSFERS OF PAYMENT—Contd.

## PENSIONS. No. Page.

3539	<i>Retrospection.</i>	The Acct. Rev. Dept. called upon the Cs. R. to obtain sanction for transfers effected without due authority, .. .. .	G. O. Judl. Dept. 99. 168 21 Dec. 30.
3540	<i>EXPLANATION.</i> <i>Cs. R. are competent fiscally.</i>	But it was afterwards explained that the orders in the Judicial Department were not intended to affect the competency of a C. R. in his fiscal capacity under orders of the 23rd April 1823, conveyed to the Late Bd. Rev. with whose powers he can sanction such transfers, .. .. .	G. O. 15 Mar. 31. C. O. 22 Mar. 31. 103. 177
3541	<i>Precaution.</i>	But caution was at the same time enjoined, to prevent impositions, for which the frequent exercise of the power in question might afford facilities, .. .. .	.. .. . 105. 177
3542	<i>Communication with Acct. and Cola.</i>	The authority conferred on the C. R. was under the orders in question to be exercised in communication with the Acct. and Collectors concerned, .. .. .	.. .. . 105. 177
3543	<i>And Board of Rev. if necessary.</i>	Also ; if the transfer were desired from the Jurisdiction of one Board of Revenue to that of another, the sanction of the Board under which the paying treasury may be placed is necessary, .. .. .	.. .. . 105. 177

## DIVISION II.—MISCELLANEOUS.

## § 1. LIFE PENSIONS.

## DISTRIBUTION OF LAPSED SHARES.

3544	<i>Govt. not bound by Native Laws.</i>	Pensions granted by Govt. are altogether irrespective of Mahomedan Laws or Rules, and must be allotted to joint Pensioners at its sole pleasure, .. .. .	G. O. 10 Nov. 35. C. O. 16 Nov. 35. 277. 501
3545	<i>Shares at their entire disposal.</i>	This principle is in future to regulate all applications for shares of Lapsed Pensions among surviving parties, .. .. .	.. .. . 277. 501
3546	<i>Divisible equally.</i>	Who will retain only an exact half or lesser share according to circumstances, and without reference to sex, .. .. .	.. .. . 277. 501

## RENEWAL.

3547	<i>COURT OF DRS. difficulties.</i>	The Court of Directors remarked on the difficulties experienced by them in deciding on claims to the renewal of pensions, .. .. .	Ct. Drs. 29 Jan. 13. 30. 20
3548	<i>GOVERNMENT.</i>	And the greater facilities possessed by the Local Government in India, .. .. .	.. .. . " "
3549	<i>Should determine, under revision.</i>	The determination on applications must be left as at present to the latter, subject to the revival of the Home Authorities, .. .. .	.. .. . " "
3550	<i>Grounds.</i>	Services to the State afford the only indisputable claim to a proportionate reward, .. .. .	.. .. . 30. 21
3551	<i>Grants in reversion.</i>	Special cases may however occur for remunerating signal desert by grants in reversion, .. .. .	.. .. . " "
3552	<i>And to heirs.</i>	Sometimes it is impossible to signify a sense of distinguished services otherwise than by grants to the heirs, .. .. .	.. .. . " "
3553	<i>Precautions.</i>	But in fixing the amount and duration, it should be considered that both are limited, and anticipations on the fund are to be avoided, .. .. .	.. .. . " "

## RULES.

## General Rules.

3554	<i>Restriction.</i>	I. Gratuitous recompenses should be confined to the term of the original grants ; services are best estimated at the time of making them, .. .. .	.. .. . " "
3555	<i>Life grants.</i>	II. They ought in most cases to be limited to the life of the grantee, .. .. .	.. .. . " "

## PRESIDENCY BOARDS OF REVENUE.

<b>PENSIONS.</b>		<b>DIVN. II. § 1. LIFE PENSIONS—Contd.</b>		<b>PENSIONS.</b>	<b>No.</b>	<b>Page.</b>
3556	<i>Limitation.</i>	III.	And in no case extended beyond two or at most three lives	Ct. Drs.	30	21
3557	<i>Resumption,</i>	IV.	And should always be resumed at the expiration of the term,	'29 Jan. 13,		
3558	<i>Promulgation.</i>		It should be publicly promulgated that these Rules will be inflexibly adhered to,			
<b>Rules for Payment.</b>						
3559	<b>RULES FOR PAYMENT.</b>		The following rules were prescribed owing to great irregularity in the payment of pensions.	C. O.		
3560	<i>Notice and attendance.</i>	I.	Due notice to be given and punctual attendance enjoined, that of respectable females excepted,		29	19
3561	<i>Identity Sunnuds.</i>	II.	Identity to be certified by comparison with the Sunnuds, none to be paid without their production,			
3562	<i>Sickness.</i>	III.	In cases of sickness precluding attendance, Kazee to attest, in writing, or two witnesses on oath.			
3563	<i>Agents Sunnuds.</i>		Any other practicable inquiries to be made. Sunnud to be produced by the Agent of the party.			
3564	<i>Kazee's Payments.</i>	IV.	Pensions under 50 Rs. to be paid by the Kazees under Sec. 15, XXIV. 93*, Collectors to be vigilant,			
3565	<i>Modification by Reg. XI. 13.</i>	*	Modified by Sec. 5, XI. 13, Cols. to identify the party and pay the first quarterly instalment, the remaining three to be paid by the officer specially intrusted with the duty. These rules relate to pensions under 50 rupees per annum,			
3566	<i>Claims six months.</i>	V.	Claims of six months' standing, to be referred to the Bd. Rev. for orders,			
3567	<i>Mode of payment—detail.</i>	VI.	On payment days, Cols. to prepare a statement of Pensioners and sums passed,			
3568	<i>Warrant in gross.</i>		And sign a Treasury warrant for the aggregate sum,			
3569	<i>Payments, to be actual.</i>	VII.	No sums to be entered in the Treasury Accounts not actually passed in this manner,			
3570	<i>Reason.</i>		This rule was passed in consequence of sums being entered and afterwards reported as not disbursed opening a door to abuses,		29	20
3571	<i>Receipts.</i>	VIII.	Pensioners' receipts to be transmitted to the Accountant,			
3572	<i>Past and future neglect.</i>		The inconsiderable proportion of lapses shews great inattention to past orders, and any future neglect will be reported to Govt.			
3573	<i>INQUIRIES.</i>		Inquiries instituted as to the attention paid to the above Pension Rules of the 2nd July 1813,	C. O.		
3574	<i>Lists, &amp;c. called for.</i>		Lists and Particulars of Pensioners who have not attended for six months called for, and attention directed,	15 Aug. 28.	28	74
3575	<i>Lapses above 50 Rs. to be reported.</i>	1.	To the Rule that all lapses in cases exceeding 50 Rs. per annum shall be reported to the Board,			
3576	<i>Names to be expunged after a year non-attendance.</i>	2.	To that which prescribes that the names of parties not attending within a year, (unless in special cases described) shall be expunged,			
3577	<i>STATEMENTS to Govt.</i>		The S. B. R. are required to furnish Govt. with such quarterly or periodical Statements of Life Pensions allowed or continued as may be required by Govt.	R. P. C.		
				LVI.		
						31

## DIGEST OF CIRCULAR ORDERS,

PENSIONS, &c.		DIVN. II. § 1. LIFE PENSIONS—Contd.	PENSIONS, &c. No. Page.
		Govt. afterwards require to be furnished with special returns.	C. O.
3578	<i>Undecided.</i>	1. Of Pensions—claims undecided.	29 April, 31.
3579	<i>Unrenewed.</i>	2. Of Pensions stopped under the operation of Reg. XI. 13, and not since renewed,	109. 185
3580	<i>POWERS OF</i> <i>Cs. R.</i>	Cols. shall furnish to C. R. their proceedings of inquiry on all claims to LIFE PENSIONS not exceeding	R. P. C. LIII.
3581	<i>L. Provs.</i>	50 per annum in Lower, and	
3582	<i>C. &amp; C. Provs.</i>	100 per annum in Ceded and Conquered Provinces.	
3583	<i>Decision final.</i>	And decision of C. R. shall be final, (Modified by G. O. April 12, 1831 sanction of Govt. required, vide, No. 3586.)	.. .. 30
3584	<i>BEYOND THE</i> <i>LIMITS S. B. R.</i>	Such Proceedings on claims to Pensions exceeding those sums, to be submitted with his sentiments by C. R. to S. B. R.	R. P. C. LIV. .. 30
3585	<i>Their decision</i> <i>final.</i>	Whose decision shall be final (also modified, and sanction of Govt. required, vide No. 3586.)	.. .. 30
3586	<i>Govt. sanction</i> <i>now required.</i>	In modification of the 53 and 54 Rule of Practice, it was ordered that no pensions, Life or Hereditary, shall be granted without the sanction of Govt.	G. O. 12 April, 31. C. O. 109. 185 29 April, 31.
NIZAMUT DACCA.		Nizamut.	
3587	<i>Recommended</i> <i>for renewal.</i>	Upon some Nizamut Pensions which had fallen vacant in the Dacca district, some of which had been recommended to be confirmed to heirs, the Govt. after observing, that these were all only Life grants ;	G. O. 29 May, 32. C. O. 22 June, 32. 140. 222
3588	<i>Refused.</i>	Though many had been continued to two and three generations,	
3589	<i>Resumed.</i>	Resumed the whole and gave the following,	
GENERAL RULE.		General Rule.	
3590	<i>There are life</i> <i>Pensions.</i> <i>resumable</i> <i>on lapse.</i>	1. All such Pensions (i. e. FOR LIFE) are to be entered on the Col.'s Books as allowances for life, to be resumed, as a matter of course, on falling vacant,	.. .. 140. 223
3591	<i>Exceptions,</i> <i>urgent cases.</i>	2. All cases involving peculiar pardahship or urgent claims on Govt. may be submitted for consideration of Govt.	.. .. 140. 223
3592	<i>Disposal of</i> <i>claims.</i>	Govt. also directed all doubtful or conflicting claims to succession should be quickly disposed of,	.. .. 140. 223
3593	<i>Resumption</i> <i>not contemplated</i> <i>by Reg. XI. 13.</i>	And observed that Govt. had no intention to resume Pensions stopped under Reg. XI. of 1813 during life time, provided identity be proved,	.. .. 140. 223
§ 2. HEREDITARY.			
3594	<i>GOVT. SANCTION</i> <i>necessary.</i>	All claims to hereditary Pensions, shall be reported by S. B. R. to G. G. in Council for confirmation,	R. P. C. LIV. .. 30
3595	<i>Recommendation</i> <i>may be submitted.</i>	In like manner S. B. R. will report to Govt. where on the lapse of a life Pension the Bd. may be of opinion any part thereof should be continued to heirs,	R. P. C. LV. .. 30
§ 3. STOPPED UNDER REG. XI. 13.			
3596	<i>Explanation</i> <i>Reg. XI. 13.</i> <i>Govt. Sanction</i> <i>since required</i> <i>for renewal.</i>	This regulation stopped the payment of Pensions, till inquiries could be instituted into claims to renewal, and on the 12th April, 12 April, 31. Govt. in revising the system of granting and disposing of claims to Pensions, determined that none of the pensions stopped under the Regulation, and not renewed by competent authority, should be renewed without reference to them but (see No. 3593) the protection of Govt., not resumption, was the object of the Regulation,	G. O. 12 April, 31. C. O. 29 April, 31. 109. 185

## PRESIDENCY BOARDS OF REVENUE.

## DIVN. III.—SUPERANNUATIONS.

## DIVISION III.—SUPERANNUATIONS.

Old Rules of 1st Oct. 1819.

PENSIONS. No. Page.

RULES OF  
1ST OCT. 1819.N. B. THESE RULES ARE IN MANY IMPORTANT PARTICULARS  
ALTERED OR RESCINDED.G. O.  
1 Oct. 19.  
C. O.  
2 Nov. 19.

3597	<i>Families none.</i>	I. No Pensions to families.		
3598	<i>Exceptions.</i>	Exceptions. Those of Public servants killed in execution of their duty, or dying in consequence of wounds or accidents so sustained,	..	51 . 34
3599	<i>Limit 15 years.</i>	II. No Pension under fifteen years' service (modified, See No. 3621.)	..	" "
3600	<i>Incapacity.</i>	III. Nor unless incapacitated for further service,	..	" "
3601	<i>Means of support.</i>	IV. Nor if the applicant have efficient means of support (abrogated, See No. 3617)	..	" "
3602	<i>Favorable Rept.</i>	V. Nor unless the case be favorably reported to Govt.	..	" "
3603	<i>Pensions to families.</i>	VI. Amount of Pension in cases of families to be regulated when granted, by the circumstances of each case.	..	" "
3604	<i>PENSIONS.</i>	VII. Amount of pensions to be regulated as follows,	..	" "
3605	<i>15 to 22 years.</i>	VIII. Fifteen to twenty-two years—one-third, on a THREE years' average,	..	51 . 35
3606	<i>Above 22 years.</i>	IX. Above twenty-two years—one-half, on a THREE years' average	..	" "
3607	<i>Exceptions.</i>	X. The rules not applicable to the Marine or Pilot establishment or Military Establishments,	..	" "
3608	<i>Provisional cases.</i>	XI. Cases not provided for, or deviations from the rules provisional and temporary; subject to a reference to the Court of Directors,	..	" "
3609	<i>SPECIFICATIONS.</i>	XII. Specifications to be made in applications,	..	" "
3610	<i>Description.</i>	XIII. Name, caste, age, and place of residence, total period of service, and various past official situations,	..	" "
3611	<i>Salary.</i>	XIV. Monthly salary or official allowances, on an average of THREE years previously to the date of application,	..	" "
3612	<i>Incapacity.</i>	XV. Causes of incapacity whether age, sickness or infirmities,	..	" "
3613	<i>Property.</i>	XVI. Property and means of support,	..	" "
3614	<i>Character.</i>	XVII. General conduct, character and past services,	..	" "
3615	<i>Statement.</i>	XVIII. Statement to be furnished by the individual (if the head of office cannot give it) to be verified on oath or solemn declaration, if required,	..	" "
3616	<i>Medical certificates.</i>	Medical certificates to be furnished in cases of sickness or infirmity mental or bodily,	..	" "
Property no bar.				
3617	<i>Rule IV. 1st October, 1819, abrogated. Reasons.</i>	Rule IV. of the Pension Rules of the 1st October, 1819, rendering the acquisition of property a disqualification for a pension, was abrogated on a petition from the uncovenanted servants, as tending to check frugality and economy, and in order to admit of a provision for families which otherwise would be a bar to a claim for a pension.	G. O. 31 Dec. 24. Recorded 1 July, 25.	78 . 52
New Rules of 4th January, 1831.				
3618	<i>FINANCE COMMITTEE.</i>	Adopted by Govt. at the suggestion of Finance Committee, in supercession of existing Rules under orders of Govt.	G. O. 1 Feb. 31. Recorded 18 Feb. 31.	101 . 170
1st October, 1819. 11th September, 1826, 12th March, 1828, 1st May, 1823.				

## DIGEST OF CIRCULAR ORDERS.

PENSIONS.		DIVN. III.—SUPERANNUATIONS—Continued.	PENSIONS—No. Page.
3619	Admissible.	1. Superannuation pensions will be granted to the superior classes of public servants, as per annexed list, (See No. 3651.)	G. O. 1 Feb. 31. 101. 171
3620	Inadmissible.	Inferior servants, sowars, armed or organized peons, including Jemadars and other ranks, Lascars, (not of the Marine or Pilot service), Boatmen, artificers, labourers and menials are excluded;	Recorded. 18 Feb. 31. 101. 171
3621	Service 20 years.	II. The applicant must have been employed at least twenty years,	.. 101. 171
3622	Exceptions.	(Native Judges and law officers excepted),	.. 101. 171
3623	Incapacity.	III. He must be incapacitated by old age or infirmity, bodily or mental,	.. 101. 171
3624	Good character.	IV. His character must be favorably certified by officers under whom he has served, so as to entitle him to favorable consideration.	.. 101. 171
3625	Amount.	V. The amount of pensions to be thus limited.	.. 101. 171
3626	20 to 30 years, 1-3rd.	1. If service be more than twenty, but less than thirty years, it shall not exceed one-third on average of the monthly salary for the last five years,	.. 101. 171
3627	Above 30, half.	2. If thirty years, or upwards, it shall not exceed one-half on the same principle,	.. 101. 171
3628	Law officers.	3. For Law officers and Native Judges, substitute in each case, 15 years for Rule I. and 22 years for Rule II. respectively,	.. 101. 171
3629	Intermediate rates.	4. The Rates of Pension shall be fixed on a graduated scale, with the above prescribed limitations, with reference to responsibility and arduousness of employment, merit, and length and nature of service,	.. 101. 171
3630	Families only on defined grounds.	VI. A Pension to the family of a deceased public servant, only when such servant is, Killed in execution of public duty, Or shall have died from wounds or accident sustained therein,	.. 101. 171
3631	Deviations Provisional.	VII. Any deviation by Govt. from above Rules upon special circumstances, shall be considered temporary and dependant on sanction of Ct. of Directors,	.. 101. 172
3632	Specifications.	VIII. INFORMATION TO ACCOMPANY APPLICATIONS.	.. 101. 172
3633	Description.	1. The name—2. Class—3. Caste—4. Proposed place of Residence—5. Present situation—6. Total period of public service—7. His several official situations from time to time.	.. 101. 172
3634	Salary.	2. The average monthly allowance for previous 5 years.	.. 101. 172
3635	Incapacity.	3. Causes incapacitating him from longer service as old age, sickness or infirmity.	.. 101. 172
3636	Character.	4. His general character, conduct and past services,	.. 101. 172
3637	Statement by party.	IX. If the officer making application shall be unable from his personal or official knowledge to supply all this information, he shall call on the claimant for a written Statement.	.. 101. 172
3638	Verification.	(To be verified by oath or solemn declaration, if required to such points as may appear necessary,)	.. 101. 172
3639	Medical certificate.	X. A medical certificate to accompany the application when it arises from disease or mental or bodily infirmity,	.. 101. 172
3640	Applications to Govt.	XI. Each application to be made by the Head of the office under whom the applicant is employed, in a letter to Govt., accompanied by a Form or Register as annexed hereto,	.. 101. 172
3641	Lapses.	XII. Lapses of Pensions to be promptly reported to Civil Auditor.	.. 101. 172

## PRESIDENCY BOARDS OF REVENUE.

PENSIIONERS.	DIVN. III.—SUPERANNUATIONS—Continued.	PENSIIONERS. No. Page.
3642 <i>Reports and responsibility.</i>	Each officer in charge of a Treasury to appoint a proper person on his Establishment to report all lapses. Who with himself shall be responsible to Govt. for the performance of this duty, .. ..	G. O. 1 Feb. 31. 101. 172 Recorded. 18 Feb. 31. 101. 172
3643 <i>Arrears six Months.</i>	XIII. No Pension in arrear more than six months shall be payable, save under sanction of Govt. obtained through the Civil Auditor.	
3644 <i>Cases where.</i>	But if such arrear occur from a suspension of payment originating in the neglect, order or act of a Public officer,	
3645 <i>Civil Audr. may pass.</i>	In such case the Civil Auditor shall exercise a discretionary power either to pass arrears for payment or refer to Govt. ..	101. 172
3646 <i>Control by Civ. Audr. Reports.</i>	XIV. The Civil Auditor to exercise a vigilant control over these subjects, reporting each departure from the prescribed Rules to Govt.	
3647 <i>Exception.</i>	Unless a special exception be made in any instance, ..	101. 173
3648 <i>Civil Auditor. to furnish.</i>	XV. It shall be the duty of the Civil Auditor to lay before Govt. at the end of the official year,	
3649 <i>Returns yearly.</i>	A Statement having a comparative amount of Pensions lapsed and granted during the year.	
3650 <i>Check of returns.</i>	The Civil Auditor shall likewise compare the periodical decrement of life among the Pensioners in each year, instituting inquiries where the lapses are disproportionably few in number, to detect fraud, submitting the result to Govt. ..	101. 173
3651 <i>List. Officers entitled.</i>	LIST OF SUB-OFFICERS, entitled to SUPERANNUATION PENSIONS, UNDER THE FOREGOING RULES. Registers, Head Clerks, Accountants. Indexers, Examiners, Readers. Librarians, Record-keepers. Translators, Interpreters. English and Native writers, Moonshes, Jawabnuvees. English and Native Accountants, Mohurrirs. Mootusuddees, Gomastehs, Karkoons if drawing more than 10 rupees. Head Treasurers. Head Native Revenue Officers, Sherishtedars, Dewans. Head Native District Rev. Officers, Tuhseeldars. Amildars, Peshkars, Ameens. Heads of Districts, Police Darogahs. Law Officers, Mooluvees, Cazees, Pundits. Mooftees, Native Judges, Sudder Ameens, Moonsiffs. Head Executive Officers of Courts, Nazirs. ..	101. 173
Section 22 Writers.		
3652 <i>Court of Drs. confirm two Pensions.</i>	The Hon'ble the Court of Drs. confirmed two Grants of Pensions to Section writers; observing,	C. O. Cent. Bd. 17 Nov. 26.
3653 <i>Distinction.</i>	That persons of this class occasionally employed, and not in fixed service, have not the claims of regular public servants, ..	84. 62
3654 <i>Special exception.</i>	But the Ct. presume that the parties in these instances had been attached to their offices during the greater part of their lives, ..	84. 63
3655 <i>Form ordered.</i>	The Court ordered that a fixed form should be adopted for reporting pensions to them.	
3656 <i>Adopted.</i>	One was prescribed, which has been since superseded, ..	" "



## DIGEST OF CIRCULAR ORDERS,

<b>PERPETUAL, &amp;c.</b>	<b>PERPETUAL SETTLEMENT OF 1793.</b>	<b>PETITIONS.</b>	<b>No.</b>	<b>Page.</b>
	<b>Emancipations.</b>			
1800-1801	1	1	1	1
1801-1802	2	2	2	2
1802-1803	3	3	3	3
1803-1804	4	4	4	4
1804-1805	5	5	5	5
1805-1806	6	6	6	6
1806-1807	7	7	7	7
1807-1808	8	8	8	8
1808-1809	9	9	9	9
1809-1810	10	10	10	10
1810-1811	11	11	11	11
1811-1812	12	12	12	12
1812-1813	13	13	13	13
1813-1814	14	14	14	14
1814-1815	15	15	15	15
1815-1816	16	16	16	16
1816-1817	17	17	17	17
1817-1818	18	18	18	18
1818-1819	19	19	19	19
1819-1820	20	20	20	20
1820-1821	21	21	21	21
1821-1822	22	22	22	22
1822-1823	23	23	23	23
1823-1824	24	24	24	24
1824-1825	25	25	25	25
1825-1826	26	26	26	26
1826-1827	27	27	27	27
1827-1828	28	28	28	28
1828-1829	29	29	29	29
1829-1830	30	30	30	30
1830-1831	31	31	31	31
1831-1832	32	32	32	32
1832-1833	33	33	33	33
1833-1834	34	34	34	34
1834-1835	35	35	35	35
1835-1836	36	36	36	36
1836-1837	37	37	37	37
1837-1838	38	38	38	38
1838-1839	39	39	39	39
1839-1840	40	40	40	40
1840-1841	41	41	41	41
1841-1842	42	42	42	42
1842-1843	43	43	43	43
1843-1844	44	44	44	44
1844-1845	45	45	45	45
1845-1846	46	46	46	46
1846-1847	47	47	47	47
1847-1848	48	48	48	48
1848-1849	49	49	49	49
1849-1850	50	50	50	50
1850-1851	51	51	51	51
1851-1852	52	52	52	52
1852-1853	53	53	53	53
1853-1854	54	54	54	54
1854-1855	55	55	55	55
1855-1856	56	56	56	56
1856-1857	57	57	57	57
1857-1858	58	58	58	58
1858-1859	59	59	59	59
1859-1860	60	60	60	60
1860-1861	61	61	61	61
1861-1862	62	62	62	62
1862-1863	63	63	63	63
1863-1864	64	64	64	64
1864-1865	65	65	65	65
1865-1866	66	66	66	66
1866-1867	67	67	67	67
1867-1868	68	68	68	68
1868-1869	69	69	69	69
1869-1870	70	70	70	70
1870-1871	71	71	71	71
1871-1872	72	72	72	72
1872-1873	73	73	73	73
1873-1874	74	74	74	74

**PRIVATE LANDS. RULES REGARDING THE ANNEXATIONS OF PRIVATE LANDS.**

3657	<i>Khamar, Nankar, Neej-jote.</i>	Khamar, Nankar, Neej-jote, and other Private Lands to be annexed to the Mulgoozaree, and the ten years' jumma fixed upon the whole.	..	8.6
3658	<i>Object.</i>	Not to enhance the jumma but to render all liable to the allotment,	..	9.6
3659	<i>Talooqdaree.</i>	Private Lands of Talooqs to be annexed as well as Zemindaree Lands,	..	" "
3660	<i>Birtce and Bazeo Zemin.</i>	Birtce, charity and other Bazeo Zemin assessed for religion and charity not to be annexed,	..	9.7
3661	<i>Chakeran.</i>	Chakeran Lands Zemindaree and Talooqdaree are included,	..	10.

**PERSIAN LANGUAGE.**

3662 REFERENCE. See ENGLISH, PERSIAN and the VERNACULAR LANGUAGES.

**PERSONAL ALLOWANCE.**

<b>3663 TO BE ABSORBED</b> <i>by promotion.</i>	Where any officer on the establishment of a C. R. receives a personal allowance in addition to his salary, advantage to be taken of any vacancy to promote him; and decrease the personal allowance proportionably to the additional salary to which he attains, ..	G. O. 1 Dec. 29. C. O. 18 Dec. 29.	54.112
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## PETITIONS.

## DIVISION I.—MISCELLANEOUS.

3664 *Orders objected to, to be filed.* To expedite business, all Petitions against acts of Cols. are to be accompanied by copies of Col.'s orders, which the Cols. are required to furnish for the purpose. C. O. 5 Aug. 14. 32.23

### Reports.

MODE OF REPORTING.	It was ordered that when Petitions were referred to the Cs. R. by the S. B. R. for report, the following should be the plan of reporting.	C. O. 27 Mar. 29.
3665 <i>Acts of Cs. R.</i>	1. If complaining of an act of a C. R. that officer to furnish information in the form most advisable,	10. 58
3666 <i>Acts of Cols.</i>	2. If of an act of a Col. reference to be made to that officer.	10. 58
3667 <i>Col.'s Report.</i>	Col. to report in two columns with particular replies to the allegations, opposite to them,	10. 58
3668 <i>Report of C. R.</i>	C. R. to state the case in his report together with his sentiments,	10. 58
3669 <i>Return of Petition.</i>	3. Original Petitions to be returned with the nuthee,	10. 58
3670 MODIFICATION WEST. PROVS.	With reference to the foregoing arrangement, it was subsequently directed to save the time of the Cols.—but in the Western Provinces only,—as follows.	C. O. W. Provs. 18 Dec. 29.
3671 <i>Against Cols.</i>	Cs. R. in calling for reports on complaints against Cols. were,	
3672 <i>Persian.</i>	1. To require merely Persian Proceedings, and a statement in Persian.	55. 113
3673 <i>English.</i>	2. English explanation to be forwarded as far as Col. may deem necessary,	55. 113
3674 <i>Calls by S.B.R.</i>	If the Report be called for by the S. B. R..	

## PRESIDENCY BOARDS OF REVENUE.

## PETITIONS.

## DIVN. I. MISCELLANEOUS—Continued.

## PETITIONS. No. Page.

3675	<i>Against Cols. or Cs. R. English.</i>	On PETITION against acts of Cols. or Cs. R.	C. O. W. Provs. 18 Dec. 29.	55. 113
3676	<i>No set form.</i>	Explanation to be furnished in English, .. .. .	..	55. 113
3677	<i>C. R. to report on Col.'s reply.</i>	But at discretion of the Col. or C. R. in form most convenient. ..	..	55. 113
3678	<i>EXTENDED TO LOWER PROVS.</i>	If complaint be against a Col., C. R. to submit that officer's explanation with his own sentiments, .. .. .	C. O. 11 June, 30.	73. 137
3679	<i>Translations dispensed with.</i>	ORDRES similar to the above were promulgated throughout the Jurisdiction of the S. B. R. .. .. .	..	73. 137
3680	<i>MODIFICATION.</i>	Dispensing at the same time, in ordinary cases, with translations of Petitions, .. .. .	C. O. 15 Feb. 36.	73. 137
3681	<i>Reports as in sale cases.</i>	A further modification was ordered as follows on the 15th February 1836. All reports or Miscellaneous Petitions, whether having reference to acts of Cs. R. or Collectors, to be furnished in like manner as are Petitions against confirmation of sales, viz.	..	..
3682	<i>Allegations and replies opposite.</i>	Allegations to be detailed in the body of the letter, and remarks, in reply, opposite, .. .. .	..	282. 507
3683	<i>Cols. to explain in English.</i>	If Petition be called for by S. B. R. and relate to the acts of a Collector, explanation to be furnished as heretofore, in English. ..	..	282. 507
3684	<i>Cols. and Cs. R. in reply to S. B. R.</i>	C. R. to prescribe the form to be observed by the Collectors, but to adhere strictly to the above order himself in reporting to the Board, .. .. .	..	282. 507
3685	<i>Headings of Reports.</i>	NOTE. The heading prescribed by paragraph 7 of the Circular No. 27, of the 27th April last, to be adopted by C. R., mutatis mutandis, in preparing the reports under this Circular, .. .. .	..	282. 507
3686	<i>TRANSMISSION BY DAK.</i>	Petitioners were by a Persian Roobukaree prohibited from transmitting their Petitions by Dak, .. .. .	C. O. 3 June, 31.	113. 188
3687	<i>TRANSLATIONS.</i>	The Govt. of India suggest that excepting only cases in which the formal decision of Govt. may be necessary, the Cs. R. be not required to furnish translations of Petitions to the S. B. R. .. .. .	G. O. 15 Aug. 36. C. O. 25 Oct. 36.	327. 602

## REDRESS. DIVISION II.—PETITIONS FOR REDRESS TO THE COURTS.

3688	<i>Reference to Cs. R.</i>	Petitions for redress preferred against the official acts of a Col. or other subordinate officer to be referred by the Judge to the C. R. .. .. .	R. P. C. xxvii. ..	.. 22
3689	<i>Powers of Cs. R.</i>	Cs. R. competent to grant redress, if it can be done by disallowing or reversing the act or order, .. .. .	..	.. 22
3690	<i>Defence.</i>	If the party should be left to prosecute, Cs. R. in concert with the S. and R. L. A. may defend, .. .. .	R. P. C. xxviii. ..	.. 22
3691	<i>Difference of opinion.</i>	If the Supt. and R. L. A. differ, the former will refer the case for the decision of the S. B. R. .. .. .	R. P. C. xxix. ..	.. 23
3692	<i>References to Govt.</i>	Petitions against acts of Cs. R. to be referred by the Judge to Govt. Petitions against acts regarding Tolls to be referred to the Cs. R. See TOLLS, .. .. .	R. P. C. xxxii. ..	.. 24

## RULES.

## Rules.

To be observed by Cs. R. in regard to

Petitions of Redress,

Transmitted by Civil Courts under R. P. C. XXVII.

## DIGEST OF CIRCULAR ORDERS,

## PETITIONS.

## DIVN. II. PETITIONS FOR REDRESS—Continued.

## PETITIONS. No. Page.

- 3694 *Prepared by S. & R. L. A. 3rd March, 26. Promulgation.* The S. B. R. circulated the Rules framed by the Supt. and Remembrancer of Legal Affairs on the 3rd March 1826, and approved by Govt. on 9th March 1826, with the SLIGHT MODIFICATION noticed in the reply of Govt. C. O. 16 Feb. 30.
- 3696 *Registry.* And directed the Cs. R. to have the Registers therein noticed kept up by a competent officer of their establishment either in English or Persian. 62. 123
- 3697 *Supervision.* And themselves to keep up a strict supervision\* in this department of duty, 62. 123
- 3698 *Ct. Drs. on abolition of the office of S. and R. L. A.* \* NOTE. An extract of a Letter from the Ct. of Drs. under date the 23rd June 1830 is valuable, and calculated to excite serious attention to the subject of Petitions for redress. It sanctions the ABOLITION of the office of S. and R. L. A. as a financial measure of economy; but at the same time points out how great the number of suits, in which Govt. have been involved, which may be attributed to the HASTY, IMPERFECT and HARSH MEASURES of the Local Revenue officers. (See No. 1802.) 96. 162
- Rules.
- 3699 *Form No. 1.* I. Each Rev. Board (C. R.) shall keep a Register as per Form No. 1. to enter Petitions received from Courts in their order of dates, C. O. 16 Feb. 30. 62. 124
- 3700 *Charge of Registers.* II. The Register to be under the special charge of a Covenant- ed Assistant to the Secretary, (competent officer.)
- 3701 *Responsibility.* To be held responsible for the entries being duly kept up and accurately engrossed, 62. 124
- 3702 *Search for records.* III. This officer having entered a Petition and filled up the first five columns, will then cause careful search to be made in the Records for all Papers connected with the Plaint, and lay the Papers before the Bd. (C. R.) 62. 124
- 3703 *Neglect. reprehended. by Ct. Drs.* NOTE. See C. O. S. B. R. 12th November, 30, with the Correspondence attached to it, particularly Para. 8 of the letter from the Court of Drs. of the 23rd June 1830, in which the want of pains in inquiring into Petitions for redress is strongly reprehended, 96. 162
- 3704 *Calls for report.* IV. If further information is necessary, the Petition is to be transmitted to the Col. or officer complained against, the material points requiring elucidation being distinctly pointed out to him, C. O. 16 Feb. 30. 62, 125
- 3705 *Neglect to report, one month.* V. If the Col. does not furnish his Report within one month, the officer in charge of the Register will bring the neglect to the notice of the Bd. (C. R.) that the Col.'s proceedings may be hastened, 62. 125
- 3706 *Immediate attention to Col.'s report.* VI. On receiving the Col.'s Report, the Bd. (C. R.) will take up the case immediately,
- 3707 *If complete* And unless further inquiry be necessary,
- 3708 *Bd.(C. R.) will redress or defend.* Will pass their final award either to grant redress or to defend the action, 62. 125
- 3709 *PROCESS FOR REDRESS.* VII. If redress is determined on, orders are to be issued to the Cols. and a copy of them furnished to the Court, 62. 125
- 3710 *IN MONEY.* VIII. If the redress be by money, the Col. should be told to send the amount to the Court with a Petition or Roobukaree, requesting Court to pay the Petitioner.

## PRESIDENCY BOARDS OF REVENUE.

<b>PETITIONS.</b>		DIVN. II. PETITIONS FOR REDRESS— <i>Continued.</i>	<b>PETITIONS.</b>	No. Page.
3711	<i>And record his order.</i>	And to record on the back of the Petition the manner in which redress has been granted, .. .. .	C. O. 16 Feb. 30.	62. 125
3712	<i>IN LAND. Possession to be given.</i>	IX. If by giving possession of land, the Col. will be ordered to give possession.		
3713	<i>Acknowledgment taken and recorded.</i>	And take an acknowledgment from Petitioner of having received possession, which acknowledgment he will send to the Court, to be recorded on the back of the Petition, .. .. .		62. 125
3714	<i>Process FOR DEFENCE. Intimation to Court.</i>	X. If redress is not deemed called for, information to be sent to the Court that the proper officer on the part of Govt. has been directed to defend the suit.		
3715	<i>To officer complained against.</i>	And simultaneous orders shall be issued to the officers complained against, to enter on the defence, the grounds of such defence being pointed out, .. .. .		62. 125
3716	<i>Delay of Petitioner.</i>	XI. The Col. is to be instructed, that if the Petitioner shall not enter a regular plaint within 6 weeks from his receipt of the Board's order,		
3717	<i>Record of default.</i>	He is to move the Court to record the default on the back of the Petition.		
3718	<i>Demand to proceed.</i>	And to call on the party to proceed or to give up the point, .. .. .		62. 125
3719	<i>Ground by implications.</i>	XII. In any case in which the Bd. (C. R.) may find after the investigation above noticed that the name of the Govt. officer complained against has been needlessly inserted.		
3720	<i>Cols. to plead no concern.</i>	The Col. will be instructed not to plead to the merits of the case.		
3721	<i>And pray for costs.</i>	But merely that Govt. have no interest in the action, and pray to have his costs made payable by complainant, .. .. .		62. 125
3722	<i>Register No. 2 cases instituted.</i>	XIII. The Bd. (C. R.) to keep a Register according to Form No. 2, of all cases in which they may order the officers under them to sue individuals, to be in the care of the same officer as Reg. No. 1, .. .. .		62. 125
3723	<i>Register. No. 3, abstract annual statement.</i>	XIV. The Govt. to be furnished by the Bd. with an abstract annual statement of Petitions for redress, disposed of and pending as per Form No. 3. .. .. .		62. 126
3724	<i>Form No. 1.</i>	Form of Register No. 1. See No. 6293 Appendix, .. .. .		62. 126
3725	<i>No. 2.</i>	Form of Register No. 2. See No. 6294 Appendix, .. .. .		62. 126
3726	<i>No. 3.</i>	Form of Register No. 3. See No. 6295 Appendix, .. .. .		62. 127
3727	<i>Form for Reports.</i>	A Form has been prescribed for reporting on Petitions of appeal or replies to appeals preferred in the Civil Courts, which will be found at No. 6349 in the Appendix, .. .. .	—	314. 575
DIVISION III.—PETITIONS IN SALE CASES.				
3728	<i>LIMITATION fifteen days.</i>	The S. B. R. have notified (as regards sale Petitions but not others) that, if not presented to the C. R. within fifteen days from confirmation, they will not—unless in special cases defined—receive them. (See APPEALS, DIVN. II. IN SALE CASES. No. 451 et seq.) .. .. .	C. O. 7 Feb. 34.	196. 379
3729	<i>REPORTS papers required.</i>	Reports on Petitions in sale cases are to be always accompanied by	C. O. 22 Feb. 36.	
3730	<i>Moofussil receipts.</i>	Original Receipts of Moofussil or Police Thanadars, Cl. II. 7, XI. 22, and Sec. 5, VII. 30.		

## DIGEST OF CIRCULAR ORDERS,

<b>PETITIONS.</b>		DIVN. III. PETITIONS IN SALE CASES— <i>Continued.</i> <b>PROVINCIAL, &amp;c.</b>		No. Page.
3731	<i>Lotbundeas.</i>	English Lotbundeas and account sales.	C. O.	
	<i>Acct. Sales.</i>		22 Feb. 36.	
3732	<i>Extract</i>	Certified extract from sale advertisements, .. .. .		284. 508
	<i>advertisements.</i>			
3733	<i>Headings</i>	Headings of Reports have been prescribed and altered, to shew C. O.		
	<i>and</i>	that due notice has preceded the sales reported, .. .. .	27 April, 35.	255. 475
3734	<i>Modifications.</i>	N. B. The Form is No. 6332, Appendix, and the modifications 30 May, 37.	379. 785	
		prescribed by subsequent orders are noted in that place, .. 13 July, 37.	401. 740	

**POLICE.**

3735	<i>Refusal</i>	The Court of Drs. (18th February, 24) notice with satisfaction, C. O.		
	<i>of aid to Rev.</i>	arrangements made by Mr. Pechell in Chittagong, in refusing the 15 July, 24.		
	<i>Offrs.</i>	aid of the Police to petty Revenue officers deputed into the Hills, .. .. .		69. 48
3736	<i>Any instances</i>	The Board intimated to the Local Authorities their determination G. O.		
	<i>will be reported</i>	to report any instance of the misapplication of Police powers to the 31 Oct. 21.		
	<i>to Govt.</i>	execution of Revenue Process,—with their recommendation that C. O.		
		such measures may be adopted, as will operate as an effectual check 11 Jan. 32.		
		to the recurrence of such illegal proceedings, .. .. .		58. 40

**POLITICAL AGENTS.**

3737	<i>Persian</i>	Applications to them or to other Authorities exercising relations G. O.		
	<i>Roobukarees</i>	with foreign States, by Persian Roobukarees, are incorrect and ob- 25 April, 29.		
	<i>objectionable.</i>	jectionable, .. .. .	C. O.	19. 75
3738	<i>English.</i>	They should be addressed by all Revenue and Judicial officers in 12 May, 29.		
		English ;—		
3739	<i>Stating objects.</i>	Explaining their objects fully in that language.		
3740	<i>Referring to</i>	Persian Proceedings to be sent if necessary in illustration, .. .. .		19. 75
	<i>Papers.</i>			
3741	<i>COMMUNICA-</i>	All Civil and Military officers are strictly interdicted from carry- G. O.		
	<i>tions with</i>	ing on any communication with Native Princes or chiefs, or their 31 Oct. 21.		
	<i>Native</i>	Vekeels except through the channel of the Political Agents (Resn. C. O.		
	<i>Princes, &amp;c.</i>	Pol. Dept. 17th September, 13.) .. .. .	11 Jan. 22.	58. 40

**POST OFFICE.**

3742	<i>Provision for</i>	It is the Rule that Cols. in charge of Post offices, leaving their G. O.		
	<i>absence of</i>	stations, shall make over the charge, to the officers appointed to 12 April, 31.		
	<i>Cols. in charge.</i>	superintend their Treasuries during their absence, .. .. .		110. 185
			29 April, 31.	

**POTTAHS AND KUBOOLEUTS.**

3743	<i>New Form</i>	The S. B. R. circulate a Form of Pottahs (and Kuboolaut annex- C. O.		
	<i>circulated.</i>	ed) in English and Bengalee, to be interchanged with the Ryuts of 30 May, 37.		
		Govt. khas estates.		
3744	<i>For opinions.</i>	Requesting at the same time any suggestions of the Local Autho- .. .. .		382. 707
		rities in amendment, .. .. .		
3745	<i>Necessity</i>	Pottahs and Kuboolauts are to be interchanged for all Govt. 13 June, 37.		
	<i>for them.</i>	Muhals and Fisheries ; Cols. are seriously responsible for neglect, .. .. .		394. 732

**PROVINCIAL BATTALIONS.**

3746	<i>DISBANDED.</i>	Disbanded—Their duty to be performed by Burqundazes under C. O.		
	<i>Burg. guards</i>	orders in the Judicial Department of the 23rd June, 1829. 7 July, 29.		
	<i>substituted.</i>			
3747	<i>Preference</i>	Preference to be given to officers and sepoy willing to perform .. .. .		
	<i>to Sepoys.</i>	the duties of the Burqundaz guard.		
3748	<i>Numbers.</i>	Numbers not to exceed that of the Sepoys, .. .. .		30. 93

## PRESIDENCY BOARDS OF REVENUE.

PROVINCIAL, &c.		Treasury Guards—Continued.		PUBLIC, &c.		No. Page.
3749	Employment,	} See Nos. 810 et seq.	.. .. .	C. O.		
3750	Pay and proportion of ranks.			7 July, 29.		
3751	Absence Rules.					30. 94
3752	Accommodation, and Medical attendance.					
3753	Returns.	Returns were prescribed monthly, with a view to an estimate of the relative expense of the two arrangements,		.. ..	30. 94	
3754	Separation, old and new.	Noting separately the Burqundazes entertained before and since the introduction of the new system,		.. ..	30. 94	
3755	Judl. and Revenue.	Magistrates, Joint Magistrates and Cols. to submit their returns through Cs. R. who will furnish their own,		.. ..	30. 94	
3756	Other authorities.	In like manner Zillah and City Judges to Provl. Courts and Provl. Courts their own;—and Salt and Opium Agents and Comm'l. Residents through the Boards to which they are respectively subordinate,		.. ..	30. 94	

## PROVINCIAL COUNCILS.

3757	MR. MACKENZIE'S MEMORANDUM On Lakhiraj.	Government on the 18th August 1825, transmitted a Memorandum for general circulation prepared by Mr. Secretary Mackenzie, relative to arrangements, previously to 1793, and those formally enacted by the Code of that year in regard to Lakhiraj tenures,	G. O. 18 Aug. 23. C. O. 13 Sept. 25.	80. 56
3758	Useful for Resn. officers. Exclusively in gift of Govt. in cases not Judicial.	The papers above referred to were considered likely to be useful in deciding on the powers of the public officers, to grant or confirm such tenures—the general principle being that the power of granting such tenures (except in cases decided by a Judicial Tribunal) BELONGS, and always has BELONGED to the Supreme Govt...	..	.. ..
3759	PROVINCIAL COUNCILS.	The following is the substance of the portion of Mr. Mackenzie's Memorandum which relates to the Provincial Councils.		
BY ORDERS OF 23RD NOVEMBER, 1773.				
3760	Their sunnuds, Malgoozaree.	Provincial Councils had authority to grant SUNNUDS. For MALGOOZAREE Lands bearing a jumma of 1,000 Rs.		
3761	Lakhiraj.	For LAKHIRAJ Lands bearing a jumma of 100 Rs. meaning probably yearly rent,	..	.. ..
3762	Registry and records.	To be duly registered, and copy of Registry sent to the Presidency,	..	.. ..
3763	Error as to their powers.	Erroneous impression that having limited power to make grants they had unlimited power to confirm them, controverted,	..	.. ..
3764	Judicial	Sunnuds were JUDICIAL.		
3765	only.	Right of MAKING gratuitous grants was never delegated.		
3766	Abuses must probably be admitted.	If the council abused the trust proof is probably impracticable, and regularly issued and authenticated sunnuds must be held good as far as the value above stated,	..	.. ..

## PUBLIC EDIFICES.

See Sec. 2, XIX. 10.

3767	POWERS OF Cs. R.	Public edifices of the description specified in the above Section, are placed under superintendence of the Cs. R. who control the Local Agents appointed under that Regulation,	R. P. C. L. ..	.. 29
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## DIGEST OF CIRCULAR ORDERS.

<b>PUBLIC, &amp;c.</b>	<b>PUBLIC BUILDINGS AND WORKS.</b>	<b>PUBLIC, &amp;c. No. Page.</b>
<b>ORDERS, CT. DRS.</b>	<b>Compensation for Land.</b>	
3768 <i>Previous adjustment necessary.</i>	Occupation of Land for Public Works without previous adjustment of compensation with the owners, having led to losses in the eventual determination of the value.	C. O. 16 Aug. 31.
3769 <i>And attention to Reg. I. 24.</i>	The Court of Directors (12 January, 31), drew the attention of Govt. to the subject, and required particular observance of the Rules of Reg. I. 24, .. .. .	118. 194
3770 <b>FOR ROADS.</b> <i>Rules.</i>	Cols. are required on receipt of intimation from the Executive Officers that an intended line of road is marked out, forthwith to adjust compensation to the owners which must in all future cases precede the construction of the Road, .. .. .	C. O. 19 Sept. 34. 224. 435
	<b>Estimates.</b>	
3771 <i>Calls for estimates require sanction of Govt.</i>	Orders in the Judicial Department were made general, prohibiting the requisition of estimates for new buildings from Executive Officers, without the sanction of Government, .. .. .	G. O. 12 Sept. 27. C. O. 16 Oct. 27. 91. 68
3772 <i>Application through Milly. Board.</i>	Applications, in such cases to be made first to Government, when orders will be issued, if requisite, through the Military Board, .. .. .	.. .. .
3773 <i>Exceptions.</i>	These orders do not apply to periodical or other Reports of Public Buildings—these to be rendered according to usage, .. .. .	91. 69
	<b>Registry.</b>	
3774 <b>DEFECTIVE INFORMATION.</b>	Orders were issued for a general Registry in consequence of the defectiveness of information possessed and available, as to the description or occupancy of Public Buildings whether Political, Territorial, Judicial, Commercial or Ecclesiastical, .. .. .	G. O. 21 July, 29. C. O. 11 Aug. 29. 37. 99
3775 <i>Registry.</i>	Registry therefore became necessary;	
3776 <i>Minute detail not requisite.</i>	Plans, Elevations, Sections or minute details either of dimensions or materials not required; .. .. .	37. 99
3777 <i>But Schedules of</i>	But a Schedule of all public buildings, including Military works;—	
3778 <i>Description.</i>	To contain, 1. General description of the buildings, &c.	
3779 <i>Site.</i>	2. Site.	
3780 <i>Occupation.</i>	3. How occupied in case of barracks and dwelling houses.	
3781 <i>Free or not.</i>	4. Whether the tenant pays or sits rent free.	
3782 <i>The rate.</i>	5. If he pay the rate, .. .. .	37. 99
3783 <i>Separate notice.</i>	Separate mention to be made,	
3784 <i>Works begun.</i>	1. Of buildings under construction, or	
3785 <i>Not begun.</i>	2. Not commenced upon, and	
3786 <i>Land.</i>	3. Of building on other ground the bona fide property of Government, .. .. .	37. 98
	<b>Rebels.</b>	
3787 <b>By CT. OF DRS. OF THE CONTROL.</b>	The Board circulate an extract of a Letter from the Ct. of Drs. 21st March, 30, after a Review of the system of control, in this department, of which the following is the substance, .. .. .	C. O. 21 Sept. 30. 86. 153
3788 <i>General approval.</i>	The Ct. Drs. recognize the general fitness of the Regulations connected with public buildings to answer important ends of economy and durability,	
3789 <i>Open however to improvement</i>	But they are susceptible of a few improvements, .. .. .	86. 153

# PRESIDENCY BOARDS OF REVENUE.

<b>PUBLIC, &amp;c.</b>	<b>Rebels—Continued.</b>	<b>QUALIFICATIONS, &amp;c.</b>	<b>No. Page.</b>
<i>Occasional repairs expensive.</i>	About FORTY TO FIVE AND FORTY THOUSAND RUPEES are annually spent in repairs of Public Buildings, generally petty but in some instances at a charge of 2,000 to 5,000 Rupees ;—	C. O. 21 Sept. 30.	
	CHARGED IN CONTINGENT BILLS, .. .. .		86. 154
3790 <i>Repairs and new works above 500 Rs. By Ex. Offrs.</i>	The Court therefore direct that all REPAIRS, as well as NEW WORKS involving an outlay of 500 Rs. be entrusted to the regular Executive Officers of the establishment, .. .. .		86. 154
3791 <i>Impracticable.</i>	If impracticable,		
3792 <i>Govt. sanction needed.</i>	Judges and Cols. must obtain Govt. sanction, except when delay would be detrimental, .. .. .		86. 154
3793	And then the Ex. officers must be directed to certify the proper execution of the work, .. .. .		86. 154

## PUNISHMENT.

### Of Revenue officers.

3794 <i>RSEN. II. 93, Sec. 31. Cs. R. prohibited.</i>	The Cs. R. are not to exercise the powers vested in the late Bd. of Revenue by Sec. 31, II. 93 ; viz.	C. O. 7 June, 31.	
3795 <i>Nature of powers.</i>	Those of suspension, removal and summons to the Presidency.		
3796 <i>S. B. R. cautioned.</i>	Nor the S. B. R. except in cases of emergency to be immediately reported, .. .. .		114. 190

## PUTWAREES' ACCOUNTS.

3797 <i>REQUISITIONS OF RGO. IX. 33. Difference.</i>	A difference prevailing, both in opinion and practice in regard to Secs. 12, 13, 14 and 15, IX. 33, the circumstances of the case were fully explained ; as follows :—	C. O. 16 Jan. 37.	
3798 <i>Duty of S. B. R.</i>	The Regulation requires that the Putwarees' Accounts shall be prepared and deposited in the mode and at the periods prescribed by the S. B. R., in failure of which, actions on the part of Zemindars, Farmers &c. were barred, and the parties rendered liable to damages for illegal distraint and ejectment, .. .. .		349. 650
3799 <i>Not fulfilled.</i>	The S. B. R. not having promulgated any Rules,		
3800 <i>Some would exact penalties under old Laws.</i>	1. It was held by some Functionaries, that the Penalties may be enforced against all parties omitting to file their papers as provided by previous regulations. .. .. .		349. 650
3801 <i>Others not.</i>	2. Others held that they cannot be enforced till the S. B. R. promulgate the Rules, .. .. .		349. 651
3802 <i>S. B. R. are with the latter. INQUIRIES agency at hand.</i>	The Sudder Board of Revenue determined with the latter class, but previously to the promulgation of Rules inquire as to agency existing in the several Divisions, .. .. .		349. 651
3803 <i>Existing practice.</i>	Inquiry was at the same time made whether the sections in question had been carried into effect in the several divisions. Through what machinery or agency, And with what effect, .. .. .		349. 651

## QUALIFICATIONS REPORTS.

**EXPLANATION.** These are the Reports on the character, conduct and qualifications of the Civil Functionaries of this Presidency, prescribed during the administration of Lord William Bentinck—at first half-yearly, then annually, and eventually discontinued, under disapproval of the



## DIGEST OF CIRCULAR ORDERS,

QUALIFICATIONS, &amp;c.

Explanation—*Contd.*

QUALIFICATIONS, &amp;c. No. Page.

system by the Court of Drs. Under this head will also be found the orders connected with the modified system, afterwards provided in substitution for the former.

3804	<i>Call for the First Report.</i>	The Board call for the report of the half-year ending 30th June 1834, prescribed by Govt. orders of the 28th January. The following is an abstract of	C. O. 2 May, 34.	
3805	<i>MINUTE OF Ld. WILLIAM BANTINCK developed. Claims of the public on the service. causes.</i>	<i>Ld. Bantinck's minute.</i> His Lordship notices the increasing demand for improved executive officers, and increasing difficulty of meeting it, from the peculiar circumstances of the Civil Agency. Necessity for maintaining the moral power which depends on the superiority of the European Agency, when every year under the existing circumstances of India, adds to the call for energetic endeavours to improve fiscal institutions and resources, and ensure a better and more speedy administration of justice. His Lordship, looking to the changes which have occurred since 1793, the introduction of an extensive Native Agency to supervise under the observation of a more intelligent community, considers that it is imperative upon the Govt. to avail itself of every means that can be devised to encourage, or enable, its European Agency to keep pace, in the progress of improvement, with the emergencies of the times,		
3806	<i>Emulation.</i>	Importance of giving emulation a wider sphere of influence than heretofore.		202.391 202.392
3807	<i>Precluded by the exclusive system.</i>	The exclusive nature of the service precludes its full operation.		202.392
3808	<i>Competition inverse.</i>	Offices of high responsibility numerous; eligible persons few, competition almost inverse, the difficulty being rather to find an officer for the place than a situation for an officer,		202.392
3809	<i>Repressive tendency of high emoluments.</i>	Though the number of offices of high emolument necessarily conferred on men of abilities, not above mediocrity, tends also to diminish the beneficial effects of the stimulus of reward,—the drawbacks do not affect His Lordship's conviction that the exigencies of the service call for the general infusion of emulation as a "primum mobile" of improvement,		202.392
3810	<i>Operation of emulation.</i>	His Lordship applies the term "a new principle" to emulation, and defends it,		202.392
3811	<i>Only partial and remote.</i>	Though many appointments are necessarily appropriated to merit rather than as regular steps in the scale of promotion by seniority, the reward is limited to few, and loses its attraction to the majority at a distance,		202.392
3812	<i>His Lordship would bring it close.</i>	His Lordship therefore resorts to the means available for bringing this motive into close contact with every mind throughout the Civil Service, and he therefore proposes,		202.392
3813	<i>By public exclusion of incapacity.</i>	1. To notify publicly that no officer, whatever his standing in relation to a vacant situation, will succeed to it unless properly qualified,		202.392
3814	<i>In favor of juniors;</i>	2. That if deficient in the requisite qualifications, he will be passed over in favor of his juniors if really efficient,		202.393
3815	<i>At a high standard;</i>	3. That a high standard of official competence must necessarily be fixed,		202.393
3816	<i>After inquiries.</i>	But information must be obtained as to official character and merits,		202.393

## PRESIDENCY BOARDS OF REVENUE.

<b>QUALIFICATIONS, &amp;c.</b>		<b>Ed. Esq. Bentinck's Minute—Contd.</b>		<b>QUALIFICATIONS, &amp;c.</b>		<b>No. Page.</b>	
3817	<i>Public, ample, regular.</i>	Publicly, as well as amply and regularly,	.. ..	C. O.	202 . 393	2 May, 34.	
3818	<i>To avoid partiality.</i>	In order not only that the Govt. may exercise their functions with satisfaction to their sense of justice, but that parties interested may feel that a conscientious regard to the claims of official merit is the principle of selection.	.. ..		202 . 393		
		<b>Evils of the existing system.</b>					
3819	<i>Limited knowledge of Govr. Genl.</i>	The knowledge possessed by the Govr. General, as to the real merits of his nominees, is extremely limited.	.. ..				
3820	<i>In lower grades.</i>	Especially if in the lower grades of the service,	.. ..		202 . 393		
3821	<i>Concealment of disqualifications.</i>	And the Govt. are left in the dark as to the incompetence, misconduct and slothful habits of functionaries filling important posts, until the consequences are irreparably detrimental,	.. ..		202 . 393		
3822	<i>Neglect of merit.</i>	Merit is neglected through ignorance,					
3823	<i>And want of punishment.</i>	And punishment, even when notoriously deserved, almost entirely wanting,	.. ..		202 . 393		
		<b>Reports.</b>					
3824	<i>Reports proposed.</i>	His Lordship proposes half-yearly public reports in the Judl. and Rev. Departments.					
3825	<i>On subordinates.</i>	Magistrates and Cols. upon Deputies and Assistants—to the Cs. R.	.. ..		202 . 393		
3826	<i>On Magtes. and Cols.</i>	Cs. R. to send the above with their comments, and report on Magistrates and Cols. and independent Jt. Magtes. and Dy. Cols.—to Niz. Adt. and S. B. R.	.. ..		202 . 394		
3827	<i>On Cs. R.</i>	Nizamut Adawlut and S. B. R. to revise the whole of the returns, and submit them with their own report in regard to the Cs. R. and confirmatory or dissenting from those recorded of other functionaries, to Govt.	.. ..		202 . 394		
3828	<i>On Civil and Session Judges.</i>	S. D. A. and N. A. to report similarly in regard to Civil and Session Judges to Govt.	.. ..		202 . 394		
3829	<i>Specification of points to be noted.</i>	Reports to shew general qualifications for the public service. Temper, Discretion, Patience, Habits of application to business, Knowledge of the Native Languages, and Pre-eminently, disposition and behaviour towards the people, high and low, with whom he is brought into official contact,	.. ..		202 . 394		
3830	<i>Integrity reserved for special cases of want of it.</i>	Integrity is not included because very rarely wanting—but well authenticated information of corrupt practices should be brought to notice,	.. ..		202 . 394		
3831	<i>Appeal to the service.</i>	His Lordship appeals to the feelings of the Civil Service to further his objects in an unflinching, impartial, and uncompromising spirit,	.. ..		202 . 394		
3832	<i>To their obligations.</i>	Cautioning them of their responsibility for the efficient discharge of the counterpart obligations imposed by their peculiar and beneficial privileges,	.. ..		202 . 394		
3833	<i>And their feelings.</i>	And that the plan is based upon the conviction that they have the credit and honor of the service warmly at heart,	.. ..		202 . 394		
3834	<i>Need for the information.</i>	His Lordship considers that the information is necessary, and not obtainable by any process open to so few objections,	.. ..		202 . 395		

## DIGEST OF CIRCULAR ORDERS,

QUALIFICATIONS, &c.	Reports—Continued.	QUALIFICATIONS, &c.	No. Page.
3835 <i>Open Records.</i>	He does not advocate a system of espionage, or propose that the reports should be other than open official records of opinion which the Govt. have a right to demand from their servants.	C. O. 2 May, 34.	
3836 <i>Responsibility for neglect.</i>	Who will be <b>HELD RESPONSIBLE</b> for the <b>EFFECTS</b> of misconduct which they may <b>FAIL TO REPORT</b> , .. .. .	..	202. 395
3837 <i>Reports of incapacity.</i>	If incapacity or misconduct be reported, an acceptable service to the people is performed, .. .. .	..	202. 395
3838 —————	Whilst they in the opposite case will have the satisfaction of recording and advancing merit, .. .. .	..	202. 395
3839 <i>His Lordship looks for approval.</i>	His Lordship is convinced that the plan will be duly appreciated and gratefully received by the great majority of those whose feelings alone deserve to be consulted, .. .. .	..	202. 395
3840 <i>Promotion of subordination.</i>	And <b>NOT THE LEAST</b> recommendation is, that it will essentially promote official subordination, .. .. .	..	202. 395
3841 <i>Reports two departments</i>	When officers are employed in two departments, one Report only was required to be prepared, .. .. .	C. O. 24 Mar. 35.	
3842 <i>Rendered in one; copies sent.</i>	And copies sent to the several controlling authorities in the other department or departments, .. .. .	..	250. 470
3843 <i>To be annual.</i>	Annual were substituted for half-yearly reports.	C. O.	
3844 <i>Partial periods.</i>	An officer in charge for six months, was required to place his opinions on record to accompany the Annual Report, .. .. .	12 Oct. 35. ..	271. 490
MODIFICATIONS OF THE FOREGOING SYSTEM PUBLISHED IN THE CALCUTTA GAZETTE OF THE 24TH DEC. 1836, PAGE 1034.		G. O. 20 Dec. 36.	
3845 <i>THE PLAN REMODELLED.</i>	The orders of the Court of Directors for the discontinuance of the periodical reports having been carried into effect,		
3846 <i>To meet the necessity.</i>	And it having become necessary to provide some other method that might not be open to the objections urged against a system, which required, at stated intervals, an analysis of the official characters of the covenanted officers, but effective for the purpose for which the system was organized, .. .. .	..	341. 623
3847 <i>NEW RULES passed.</i>	The following orders were passed by the Supreme Govt. after inter-communication between the Governor of Bengal and the Lieut. Governor of the N. W. Provinces, .. .. .	..	341. 624
3848 <i>Original principles repeated.</i>	The principles of the original orders were first repeated.		
3849 <i>Individual responsibility.</i>	1. To enforce responsibility in all superior functionaries, for incapacity, neglect or wrongs committed by Civil Servants under them, unless redressed or reported to Government, .. .. .	..	341. 624
3850 <i>Reward of merit.</i>	2. To bring eminent merit and qualifications of covenanted servants of all ranks, to the knowledge of Government, .. .. .	..	341. 624
NEW SYSTEM JUDICIAL. CIVIL.		Judicial. 1. CIVIL.	
3851 <i>Notes S. D. A. on Zh. Judges in all cases.</i>	1. In hearing appeals from Zillah Courts, every Judge of the Sudder Dewanee Adawlut shall note any points materially affecting the character of the Court below, .. .. .	..	341. 624
3852 <i>Special cases, good or bad.</i>	2. Notes shall also be made on the conclusion of cases remarkably well or ill conducted, for the consideration of the Court collectively at their English sitting, .. .. .	..	341. 624
3853 <i>To be considered collectively.</i>	3. The Court will determine how these notes shall be rendered available for their Annual Report of their collective opinion on the quality of the business performed by every Zillah Judge, .. .. .	..	341. 624

## PRESIDENCY BOARDS OF REVENUE.

QUALIFICATIONS, &c.		New System—Continued.		QUALIFICATIONS, &c.		No. Page.	
3854	Special mal-administration.	4. Special Reports to be made in cases of mal-administration, when the public interests require immediate remedy,	G. O.	20 Dec. 36.	341 . 624		
3855	Serious defects.	5. Serious defects also to be noted in the Annual Reports,			341 . 624		
3856	ANNUAL REPORTS	In addition to the					
	NOW GIVE						
3857	Cases.	Number of cases decided by each Zillah Judge,					
3858	Misc. orders.	Number of his miscellaneous Judicial orders, and					
3859	Sessions days.	Number of days employed on Sessions business,			341 . 625		
	TO BE ADDED	NOW FURNISHED IN ANNUAL REPORTS of the S. D. A. such reports shall comprehend,					
3860	Appeals.	Number of appeals, regular and special, against such decrees and miscellaneous orders,					
3861	Their result.	Result of all appeals of the like nature from each Judge decided during the course of each year,					
3862	Days of Civil Business.	Number of days on which each Judge sat for Civil Business,			341 . 626		
	CRIMINAL.	2. CRIMINAL.					
3863	As in Civil Department.	Information corresponding to 'that in the Civil Department is to be furnished by the Sudder Niz. Adt. in regard to the Sessions Judges.			341 . 625		
	POLICE.	3. POLICE.					
3864	Half-yearly returns Cs. R.	Cs. R. will include the following information in their Half-yearly returns.					
3865	Opinion.	Opinion on the general efficiency of the Police of every district, and the manner in which it is performed by every officer,			341 . 625		
3866	Employment of Assistants.	Extent to which the Assistants to Magistrates and Joint-Magistrates have been employed, and the consequence, in order that application and ability may be brought to the notice of Government,			341 . 625		
	REVENUE.	REVENUE.					
	COLLECTIONS.	1. COLLECTIONS.					
3867	New Report.	The S. B. R. immediately on the close of every Bengal or Fuslee year, shall submit to Govt. a Statement shewing,					
3868	Arrears.	1. Outstanding arrears of every district.					
3869	Proportion to jumma.	2. Note of the proportion of such arrears to the Jumma in each case.					
3870	Collectors and Dy. Cols.	3. To remark, where necessary, how far the result is attributable to the Collector or Deputy Collector,			341 . 625		
		2. RESUMPTION AND SETTLEMENT.					
3871	OPERATIONS REPORTS.	Resumption and Settlement Operations Reports to be continued, including,					
3872	Business.	1. Business done in the past season and to be done prospectively.					
3873	Commendation.	2. To notice zeal and discretion.					
3874	Reprehension.	3. Or contrary faults.					
3875	Allotment of business.	4. Allotment of business,			341 . 625		
3876	Responsibility for report of disqualification.	It is generally the duty of the Sudder Courts, Board, Ch. R., Cols. and Dy. Cols., Magistrates, and Jt. Magtes. to report to their immediate superiors, any case of decided disqualification,			341 . 625		

## DIGEST OF CIRCULAR ORDERS.

QUALIFICATIONS, &c.		Settlement Reports—Contd.	RECORDS.	No. Page.
3877	<i>Diligence of control.</i>	And it is an essential part of their functions to make themselves acquainted with the manner in which their subordinates perform their duty, .. .. .	G. O. 20 Dec. 36.	341. 626
3878	<i>Unreported disqualifications.</i>	For they will be held responsible for any mischievous consequences resulting from any inefficiency, bad habits, or serious errors of conduct that ought to have been known to them, unless duly reported. .. .. .	.. .. .	341. 626
3879	<i>Lord Auckland's testimony.</i>	In promulgating these new Rules, Lord Auckland intimated his high satisfaction at the zeal, justice and success with which, with rare exceptions, the Civil Servants have applied themselves to their various and arduous functions, .. .. .	.. .. .	341. 626
3880	<i>And expectations.</i>	And he looks to their character and public spirit, rather than to any formal system, for their continued perseverance, .. .. .	.. .. .	341. 626

## RECORDS.

## Carriage of them.

3881	Cs. R.	In Bills of Cs. R. they may be recommended by the Civil Auditor to be passed under the order of the C. R. .. .. .	G. O. 24 Nov. 29.	59. 119
3882	Dr. Cola. IX. 33.	Dy. Cola. IX. 33, are allowed hackery hire, if the records be sufficiently bulky to require it, and Ca. R. certify the necessity, .. .. .	18 Oct. 36. C. O. 28 Oct. 36.	330. 609

## Of Cs. R.

3883	<i>Mode of record.</i>	The mode adopted for recording proceedings of the Late Bd. Rev. not necessary for Cs. R. .. .. .	C. O. 8 May, 29.	17. 73
3884	<i>Correspondence in books.</i>	Letters written and received to be arranged in books according to the practice in Cola'. offices. .. .. .	.. .. .	17. 74
3885	<i>Cola'. Letters.</i>	Correspondences of each Collectorate in a separate book. .. .. .	.. .. .	17. 74
3886	<i>Miscellaneous.</i>	And one Miscellaneous book. .. .. .	.. .. .	17. 74
3887	<i>Index to S. B. R.</i>	Quarterly indexes of entire correspondence to be sent to S. B. R. .. .. .	.. .. .	17. 74

## Copying and Recording.

## RULES; SECRETARY'S OFFICE.

## MAKING UP PROCEEDINGS.

ON A REPORT OF THE FINANCE COMMITTEE, 12TH SEPT. 1830.

3888	<i>Govt. references.</i>	Correspondence submitted by inferior Boards to Govt. should be sent up in original, .. .. .	Office Order, 6 Aug. 30.	
3889	<i>Returned.</i>	The Bd.'s address only should be recorded and the original records returned, .. .. .	.. .. .	78. 145
3890	<i>No double record.</i>	Papers already recorded, not to be transcribed on the Records of another Department—a note of date and substance is enough, .. .. .	.. .. .	78. 145
3891	<i>Lithographic forms.</i>	Set Forms of Letters should be lithographed and used in all appropriate cases. They need not be copied on the Proceedings—a simple notice is sufficient, .. .. .	.. .. .	78. 145
3892	<i>Letters of form.</i>	All letters of mere form to be recorded in the same way. .. .. .	.. .. .	78. 145
3893	<i>Designations not names.</i>	Names of parties addressed to be omitted—official designation sufficient, .. .. .	.. .. .	78. 145
3894	<i>Statements of the day.</i>	Periodical Statements of no value beyond the immediate occasion, not to be copied, only deposited, .. .. .	.. .. .	78. 145
3895	<i>Sanction of bills.</i>	All recommendations and observations referring to the sanction of Bills, .. .. .	.. .. .	
3896	<i>Passing audits.</i>	Passing of Audits and indents, .. .. .	.. .. .	
3897	<i>Advances.</i>	Admission of applications for advances, .. .. .	.. .. .	

## PRESIDENCY BOARDS OF REVENUE.

RECORDS.	Copying and Recording— <i>Contd.</i>	RECORDS. No. Page.
3898 <i>Govt. sanction.</i>	Should be written on the face of the document, not accompanied by a separate letter, and sanction of Govt. should be noted on the Bills, &c. . . . .	Office Order, 6 Aug. 30. 78. 145
GENL. RULES.	General Rules.	
3899 FINANCE COMMITTEE.	OF THE FINANCE COMMITTEE. These Rules (Pol. Dept. 16th September, 1830), were received from the Secretary's office Rev. Dept. and recorded by the S. B. R. 23rd November, 1830, Nos. 9 and 10.	G. O. Pol. Dept. 16 Sept. 30.
3900 <i>Saving of space.</i>	EXTRACT FROM A REPORT OF FINANCE COMMITTEE. Paragraphs 11 and 12. A new method adopted by which 120 sq. inches will be covered instead of 80 square inches, . . .	97. 165
3901 <i>Reduction one-third.</i>	Paragraph 13. The Fin. Committee have suggested modifications calculated on an estimate of the Madras results in 1828, to reduce the space one-third, affording at the same time greater facilities and convenience than before, for reference to the proceedings, . . .	97. 165
3902 <i>Ct. Drs. object to selections.</i>	Para. 14. The Finance Committee advert to the objections urged by the Ct. of Drs. to admit of selections instead of full records being transmitted, . . .	97. 165
3903 <i>Fin. Committee propose a reference.</i>	They suggest however a reference to the Court, with a view to dispense with many papers of mere routine, and matters in which little real control is exercised, . . .	97. 166
3904 <i>One entry.</i>	APPENDIX NO. I. REVISED RULES. I. No paper to be entered more than once on the same record.	
3905 <i>For all Depts.</i>	Nor is a paper recorded in one Department to be transcribed in another. A note of date, number and substance is sufficient, . . .	97. 166
3906 <i>Presidencies, and England.</i>	II. Papers recorded in England, or at the other Presidencies, not to be re-transcribed, only referred to, . . .	97. 166
3907 <i>Enclosures to Govt. not to be transcribed.</i>	III. Papers reaching the Ct. of Drs. through the channel of the Lower Boards, not to be transcribed on the Govt. records, Excepting the Board's own letters, . . .	97. 166
3908 <i>Originals to Govt.</i>	Boards to transmit Original Records with Govt. references, and copies of their answers ;	
3909 <i>Will be returned.</i>	When the Board's address only will be entered on the proceedings of Govt. and the letters sent up will be returned, . . .	97. 166
3910 <i>Statements merely for the day.</i>	IV. Periodical Statements merely for the purpose of immediate control to be deposited ; not entered on the proceedings, . . .	97. 166
3911 <i>And other papers not to be entered.</i>	Invoices of Military stores, Statements in detail of receipts and disbursements, need not be entered on the Govt. records ;— . . .	97. 166
3912 <i>Abstracts.</i>	Abstracts to be made ; the details being recorded in the proper Department, . . .	97. 166
3913 <i>Audits.</i>	V. Sanction of bills, passing of Audits and indents, admissions of applications for advances to be written on the face of the bills. Also sanction of Government. No separate letters, . . .	97. 166
3914 <i>Letters of Form.</i>	VI. Letters of Form or of periodical occurrence, or trivial, not to be recorded ; but receipt or dispatch of them noted, . . .	97. 166
3915 <i>Set Forms Lithography.</i>	VII. Set Forms to be lithographed wherever practicable, and merely notes of such letters to be entered, . . .	97. 167
3916 <i>Long and useless papers.</i>	VIII. Discretion to be exercised as to recording voluminous papers of little value or interest, on which no measures may be taken, . . .	97. 167

## DIGEST OF CIRCULAR ORDERS,

## RECORDS.

## Revised Rules—Contd.

## REMISSIONS. No. Page.

- 3917 *Names not required.* IX. Official designations only to be used, and no abstracts to be inserted of letters of not more than two paragraphs, .. G. O.  
 3918 *Copying; space for binding.* X. In copying proceedings on consultation paper, there should be left, for **BINDING**, .. Pol. Dept. 97. 167  
*Sides.* ON EACH SIDE a space of not more than half an inch. 16 Sept. 30.  
 3919 *Bottom.* TOP AND BOTTOM spaces together not more than two inches.  
 3921 *Marginal notes.* Marginal notes will encroach upon the text but no blank.  
 3922 *Payment by words.* XI. Writers not on monthly salaries to be paid not by the page, but by words,  
 3923 *Noted at foot.* And number of words to be noted at foot of each page, .. 97. 167  
*Improprieties.*  
 3924 *Objectionable observations in native languages prohibited.* Objectionable observations, improper to be used in native languages, having been adopted by a Col. in his Persian proceedings, C. O. 2 Oct. 28.  
 the late Bd. Rev. issued strict injunctions against the introduction into such documents, of all discussions regarding the relative powers of European public functionaries; or "animadversions on points of a general nature not immediately connected with the merits of the subject under consideration." .. 99. 75

## Search.

- 3925 **REFERENCE.** For expense attendant upon search of the Proceedings for Documents required by the Public. See FEES, No. 2740.

## Section 23 Writing.

- 3926 **RATE** One Sicca Rupee per 1,000 words fixed as the rate for copying G. O. 13 April, 30.  
*allowed; expected.* proceedings, and the attention of all officers directed to effect a reduction of the rate to 1,300 words per Rupee, .. 78. 145  
 3927 **Collections for Ct. of Drs.** Rate for copying Proceedings and Collections substituted for the broken set of Proceedings, is fixed at one rupee for a thousand words. G. O. Genl. Dept. 17 Aug. 30.  
 3928 **Current business.** Rate for copying where there are not fixed writers—and section-ers write current business—reduced from ten Rupees for six thousand words, to eight rupees for 6,000 words or 750 words for the rupee. .. Recorded 1 Oct. 30.  
 .. 90. 156

## REGULATIONS.

- SAFE CUSTODY.** The late Bd. Rev. issued the following Special Rules for the safe custody, C. O. 11 Feb. 28.  
 3929 **Cols. taking.** I. Collectors on receiving charge of office to ascertain the completeness of the sets,  
 3930 **And giving up charge.** II. And delivering over charge to report causes of any deficiency, .. 92. 69  
 3931 **CONSTRUCTIONS** Constructions of the provisions of the existing code require to be two Mem. S. B. R. considered by at least two members of the S. B. R. .. R. P. S. B. xv. 6

## REMISSIONS.

- 3932 **GOVT. SANCTION.** No remission of the Land Revenue shall be made without express sanction of Govt. .. R. P. C. xiii. 16  
 3933 **(SUSPENSIONS.)** (Suspensions appear to be included.)  
 3934 **Current or previous.** Neither of the current year nor Balances of former years. .. G. O. 28 Jan. 35.  
 3935 **Interest.** Nor remission of interest at the rate of 12 per cent. per annum, which is held to be "part of the arrears" of permanently assessed estates, .. C. O. 24 Feb. 35. 243. 459

## PRESIDENCY BOARDS OF REVENUE.

RESISTANCE.	RESISTANCE. Of Revenue Process.	RESISTANCE. No. Page.
3936 POWERS OF Ca. R. Final up to 500 Rs.	The Ca. R. have the powers of the Late Bd. Rev. for the punishment of resistance of process, contempts, &c. with powers of administering oaths, summoning and examining of witnesses, requiring attendance of Landholders, &c. and their orders are final unless S. B. R. on special grounds admit appeal, .. ..	R. P. C. XLVI. .. .. 28
3937 Beyond ;—	But if a C. R. shall consider it necessary to inflict a fine exceeding 500 Rs. for any contempt, disobedience or resistance of process, .. ..	R. P. C. XLVII. .. .. 28
Report.	He will report to S. B. R. for sanction, of Governor Genl. in Council, .. ..	.. .. 28
3938 Imprisonment for fines, report.	Also he will include in Quarterly Statement of Revenue Defaulters 'in Jail, all persons in confinement for any fine imposed by a Rev. Officer of Govt. .. ..	.. .. 28
3939 Confiscation.	Also no decree or order for confiscation of estate, .. ..	R. P. C.
3940 Annulment of lease.	Or annulment of lease for resistance, &c. &c. shall be final or carried into effect without confirmation of G. G. in Council as prescribed by Regns. .. ..	XLVIII. .. .. 29

## RESUMPTIONS.

## § 1. ACCOUNTS.

3941 CALL FOR RETURNS of accession of Revenue up to 1831-32.	With a view to put the Govt. in possession of the operation of the resumption law, particularly with reference to the assessment of Muhals resumed, and the financial benefit derived from the whole of the Resumptions up to the present time, the S. B. R. sent two forms in circulation as follow : .. ..	G. O. 21 Aug. 32. .. 148. 241
3942 Forms.	No. 1. A Return exhibiting the operation of Reg. III. 28 up to the close of 1831-32, (See Form at No. 6301, Appx.) .. No. 2. A Return of the operation of Reg. II. 19 ; if Muhals resumed previous to 1828-29, also brought up to 1831-32. (See Form No. 6302, Appx.) .. ..	.. 148. 243 .. 148. 244
3943 Continued 1832-33.	The C. O. of the S. B. R. No. 22, of the 20th Aug. 33, required returns of all Khas Muhals and resumed Muhals held khas, with a view to the Registry of them with their history and recoverable balances. On the same date the Bd. required to be furnished with a return corresponding to those called for, under the foregoing orders —for the year 1832-33, .. ..	G. O. 20 Aug. 33. .. 164. 303
3944 Explanations.	The separate circular explains how pecuniary results of resumptions of a prior date are to be reported on, in cases in which the Muhals are held khas, .. ..	.. 164. 303
3945 Of muhals settled or let in farm.	When settled, or let in farm, a J. W. Baqee for the year above-mentioned must be furnished as a Statement, No. 2, unless the settled Muhals have been brought on the regular Towjees, which must be noted, .. ..	.. 164. 303

## § 2. ASSESSMENT.

## Registered.

3946 PROCEDURE AFTER DECREE.	The S. B. R. circulate the following Order of Govt. regarding the procedure after a decree of resumption. .. ..	G. O. 22 Feb. 31.
3947 Stayed 6 months.	I. No land to be assessed till six months expire. .. ..	C. O. 8 Mar. 31.
3948 Notification.	II. Immediate notification to be made of the intention to assess after the expiration of six months from the DATE OF ISSUE OF THE NOTICE, (See No. 3964, et seq.) .. ..	.. 103. 176



## DIGEST OF CIRCULAR ORDERS,

**RESISTANCE.****§ 2. ASSESSMENT—Contd.****RESISTANCE. No. Page.**

- 3949 *If not appealed.* III. If appeal be not preferred, Cols. shall proceed to assess. G. O.
- 3950 *Appeal.* IV. If appeal be preferred, appellate authority may stay the assessment on Security, .. .. . 22 Feb 31.  
C O. 103.176
- 3951 *Retrospection of decree upheld.* V If Col.'s decree be affirmed, assessment will operate retrospectively from the expiration of the six months' notice, .. .. . 8 Mar. 31.  
103.176
- 3952 **EXCEPTION** EXEMPTION from assessment for six months did not apply to cases C. O  
**Unregistered grants.** of non-registered grants, or of grants registered under specifications of documents not conveying a hereditary title,—which under Sect 12, III. 28, are ordered to be treated as lapsed Farms, .. .. . 26 Sept. 34.  
225 436
- 3953 **EXCEPTION** BUT the indulgence was subsequently (unless in the special G O  
**REMOVED** cases excepted below), extended to grants, of the above description, 26 July, 36.  
C O.  
20 Aug. 36.
- 3954 **PROVISO** **PROVISO** If the C R. shall consider immediate measures essential for preservation of the integrity of the Mihal, or the maintenance of its full assets,— .. .. . 316.577
- 3955 *Equivalent to be paid, if enforced.* On the above or similar grounds he may oust the party in possession, or proceed to an instant assessment, and a sum equal to the net rental of the Mihal for six months shall in such case be paid to the party dispossessed, from the Treasury of the Collectorate, .. .. . 316.577
- 3956 *Alteration.* The orders now referred to, substituted "order of resumption" in lieu of date of delivery of notice as the period from which the limitation of six months was to commence, as it stood before, it conferred the greater privilege on non-registry, .. .. . 16 Jan. 37. 348. 650  
**Non-Registry.**
- 3957 **NOTICE PREVIOUS TO RESUMPTION** In regard to unregistered tenures, the resumption officers had no authority—in a purely Revenue or Judicial capacity,—to pursue any course but that of ordering instant assessment, on discovery of rent-free lands not registered, (See Sec 12, III 28 ) .. .. . 15 Jan 36.  
C O  
17 Sept. 36 321.585
- 3958 *Allowed.* But it has been ruled by Govt. that there shall be no objection to those officers holding a proceeding in such cases, calling on the occupants—
- 3959 *Appearance.* 1. To appear in a given time.
- 3960 *Proofs* 2 To adduce proof of fulfilment of the regulations of 1793
- 3961 *Registry* 3 \_\_\_\_\_ of Registry.
- 3962 *Neglect of Govt Officers.* 4. \_\_\_\_\_ or that not-registry was the consequence of the laches of the Govt Officers.
- 3963 *Consequence of non attendance* 5. Intimating at the same time that a failure to attend the lands will be declared liable to assessment, and assessed accordingly, .. .. . 321 585  
**Notification**
- 3964 *To be served by Sp Dy Cols. immediately.* The Notice prescribed by G. O. of the 22nd Feb 1831, (See No. C O.  
3948.) must be served under orders of the Sp. Dy Cols immediately, 22 Aug. 37.  
atly on resumption, intimating that the lands will be assessed after six months unless immediately stayed by an order from the Sp. Comm III. 28, .. .. . 411.757
- 3965 *Copy of decree to C. R.* Sp. Dy. Col will at the same time transmit a copy of his decree to the C. R. .. .. . 411.757

## PRESIDENCY BOARDS OF REVENUE.

<b>RESISTANCE.</b>		<b>§ 2. ASSESSMENT—Continued.</b>	<b>RESISTANCE.</b>	<b>No. Page.</b>
3966	To avoid neglect.	In order that the necessary directions may issue to the proper officers for assessment and collection, on the expiration of six months, if not so stated,	C. O. 22 Aug. 37.	411. 757
<b>Rebels.</b>				
3967	By S. B. R.	The S. B. R. circulate an extract from a Report to Govt. transmitted by S. B. R. upon the 31st May 1833, communicated to Local Comm. on the 17th Dec. 1833, for future guidance,	C. O. 17 Dec 33.	192. 363
3968	Inadequate results of the Laws. Causes.	In this Report, the Board animadvert upon the following points, which the Bd. consider to have been the principal causes of the inadequate results which have attended the resumption Laws. (See also OPERATIONS REPORTS, No. 3451, et seq.)		
3969	Ready admission, with delay in decision.	1. The great neglect of Collectors generally in not investigating and deciding the suits already filed, and yet admitting new suits on their files, by which means the Native Omiah have had lamentable opportunities for extortion and oppression.		192. 370
3970	Procrastination in assessment, and intermediate neglect.	2. Similar neglect and omission on the part of Collectors in the management and collection of the Revenue from lands after resumption had been decreed, and procrastination in their assessment and eventual settlement,		192. 371
3971	Injury to the State; denial of private rights.	Not only entailing a most heavy loss on the State, but a violation of the rights of parties, entitled by law to engage for them,		192. 371
3972	Seizure on alluvion.	3. Inattention to the provisions of Reg. XI of 1825, in regard to alluvion, treating churs and accretions as if they were the sole property of the Biat, and as such throwing them into a protracted Khana management and consequent deterioration, although with but few exceptions, the proprietor to whose estate they accrete, possessed a right to engage,		192. 371
3973	Irregularity and confusion in accounts.	4. Disregard of all regularity in keeping the accounts, and omission to maintain a separate and distinct system of accounts, recording the financial results of resumptions, their collections, disbursements, profit and loss. (It appears the Accountant gave his opinion as to the nature of the checks and control over receipts and disbursements in a letter under date the 16th October, 1832.)		192. 369
3974	IMPORTANT POINTS.	The S. B. R. called the attention of Comms. Rev. to the necessity for keeping the following important points ever in view.		192. 369
3975	Immediate measures on lapse of the six months.	1. The urgent necessity for immediately following up a resumption decree, by measures to bring the resumed lands under contribution, after allowing the six months (G. O. 22nd February, 1831), to elapse,		192. 371
3976	Speedy settlement.	2. And of expediting their final settlement, and of bringing them on the tent roll,		192. 371
3977	Further checks to insure assessment.	The S. B. R. again called attention of Cs. R. to the settlement of resumed lands, observing that further checks seem indispensable to enforce measures for settlement after resumption	C. O. 17 June, 34.	211. 406
3978	Requisition of 20th Aug. 33 repeated.	The Bd. beg the returns called for in their Circular 20th Aug. last, No. 23, may not be delayed,		211. 407
3979	Annually.	And direct that the said Forms be annually transmitted as soon as possible after 30th April,		211. 407
3980	Retaining Statement of subordinates.	Cs R to retain the Statements furnished by their subordinates in their office, so that no resumption, or its settlement may be lost sight of,		211. 407

## DIGEST OF CIRCULAR ORDERS,

RESISTANCE.		§ 2. ASSESSMENT—Continued.	RESISTANCE.	No. Page.
3981	<i>Mr. C. W. Smith's plan of Registry; current resumptions.</i>	As regards current resumptions, the Bd. direct Cs. R. to adopt the plan of enregistrement proposed by the Commissioner of Patna, both in Persian and English, as per Form amended by Bd. and appended, .. .. .	C. O. 17 June, 34.	211.407
3982	<i>Expected advantages. Necessity for prompt assessment.</i>	If these instructions be carefully attended to, the S. B. R. apprehend the frauds and prevalent abuses will be put a stop to: prompt assessment alone, immediately subsequent to resumption, can effectually accomplish that object, .. .. .		211.407
3983	<i>Intermediate arrangements with Muliks.</i>	The S. B. R. at the same time enjoined that in EVERY PRACTICABLE CASE, the intermediate arrangements for the Muhal should be made with the party entitled to a settlement, .. .. .		211.407
PLAN. EXTRACT OF A LETTER FROM THE COMMISSIONER OF PATNA, dated 20th May, 1834.				
3984	<i>Cs. R. to have copies of decrees, as well as against assessment.</i>	The C. R. does receive a copy of decrees by Special Commissioner under Sect. XXXIII. of the Rules of Practice appended to Reg. III. 28, but Col. acting under Cl. II. S. 4, R. III. 28, no longer reports to Commissioner those cases, which he decides in favor of assessment; he only reports those against assessment under Cl. 4. Instructions to Collectors are therefore necessary, by which all decisions shall be reported to C. R. .. .. .		211.408
3985	<i>Necessity for Registry.</i>	Again, the information thus flowing into the office of the C. R. from all quarters, cannot be kept in mind for any efficient purpose without a special Register, .. .. .		211.408
3986	<i>To prevent neglect.</i>	So that on the expiration of six months conformably to modified Rule, 22nd February, 1835, each case in its turn should be brought under assessment without loss of time, .. .. .		211.408
3987	<i>Register, English and Persian.</i>	For this purpose I keep a Register as per Form annexed both in Persian and English—the Persian copy is under the Serishtedar's control, .. .. .		211.408
INSTRUCTIONS TO COLLECTORS.				
3988	<i>Collectors are required to report; 14 days.</i>	I instruct Collectors to forward the papers of each case with a copy of their decision within fourteen days from date of award, .. .. .		211.408
3989	<i>Serishtedar; Registry in 8 days.</i>	Which the Serishtedar is directed to register, and present to me not later than the eighth day after their arrival, .. .. .		211.408
3990	<i>Papers returned.</i>	When, after comparing the entry, I return the papers forthwith to the Collector, .. .. .		211.408
3991	<i>Inspection of Register.</i>	The Serishtedar is also especially instructed to bring the Register to me with his urzee, on the day when the prescribed period may elapse, .. .. .		211.408
3992	<i>Collector to report, 60 days.</i>	When order is written upon the urzee calling upon Cols. within * This should be six months, See No. 4008. sixty days* to report what has been done towards assessment, .. .. .		211.408
3993	<i>System of Takeed.</i>	Which order is inserted in the Register, and a second requisition is sent to enforce attention and obedience, .. .. .		211.408
3994	<i>Forms—General Register.</i>	The Form of Register of resumed Muhals is No. 6320 in the Appendix, .. .. .		211.409
3995	<i>Current resumptions.</i>	The Register of current resumptions is No. 6321, in the Appendix, .. .. .		211.409

## PRESIDENCY BOARDS OF REVENUE.

<b>RESISTANCE.</b>		<b>§ 2. ASSESSMENT—Continued.</b>	<b>RESISTANCE.</b>	<b>No. Page.</b>
3996	<i>Continuation. Collector's office.</i>	In continuation of the above orders, the Board directed the introduction of the further checks described in another letter of the C. R. Patna, and its enclosure, .. .. .	C. O. 5 Aug. 34.	219. 430
3997	<i>Allotment of duties.</i>	Mr. Commr. Smith, (7th July, 34,) advocates the apportionment of duties to increase personal responsibilities, and in furtherance of that plan, entrusts the enregistrement, and assessment of resumed Muhals to a particular officer, and forwards his instructions to the Collectors of his Division, .. .. .		219. 430
3998	<i>Inspection by C. R.</i>	He remarks that if the C. R. inspect the Serishtedar's Register at each half-yearly visit, he cannot fail by comparing the dates in cols. 3 and 4, with those in col. 5, at once to detect any negligence, .. .. .		219, 430
3999	<i>Circular to Cols.</i>	CIRCULAR TO THE COLS. OF THE PATNA DIVISION.		
4000	<i>Duty of Serishtedar.</i>	Serishtedar to be responsible for the transmission of each resumption case, to the C. R.—not later than the <del>fourteenth</del> day from its decision, for enregistrement—and also for apprising the * Six months—See Col. of the date on which the 60 days* expire by No. 4005, a written ITTELAI, .. .. .		219. 431
4001	<i>By perwanahs.</i>	The above duties to be prescribed by two distinct and urgent written Perwanahs to the Serishtedar, .. .. .		219. 431
4002	<i>Negligence will imply collusion.</i>	Who should be informed that any negligence—particularly in * Six months—See regard to the Report on the expiration of the No. 4005, sixty days*, will be viewed and visited as a proof of collusion between the parties. "		"
4003	<i>Form.</i>	The Register is introduced along with those of the office of the C. R. No. 6321, Appendix, .. .. .		219. 431
4004	<i>To be submitted at visits of C. R. yearly visit,</i>	And it is ordered that it be brought to the C. R. at every half-yearly visit, .. .. .		219. 431
4005	<i>Error corrected, for 60 days read 6 months.</i>	An error was subsequently corrected in the above orders, and in those of the 17th June 1834, in which 60 days, instead of the prescribed time of six months, had been given as the period at which the settlement should be proceeded with, .. .. .	C. O. 26 Sept. 34.	225. 435
4006	<i>Exception.</i>	But it was observed that this exemption from assessment did not apply to unregistered grants, or others described in Sect. 12, III. 28, to be treated as lapsed Farms, (since altered, See Nos. 3953 and 3956,) .. .. .		225. 436

## § 3. ATTESTATION OF PAPERS.

4007	<i>Neglect of Sect. 16, II. 19 to be avoided.</i>	Attestation of all documents adduced before officers adjudicating them in support of Lakhiraj claims, is prescribed by Sect. 16, II. 19, but neglect having been brought to the notice of the S. B. R., attention was directed to the subject, and special care enjoined thus to identify all papers, .. .. .	C. O. 22 Aug. 37.	411. 758
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## § 4. DELAY IN ADJUDICATION.

4008	<i>Evils of admission, and subsequent delay.</i>	It was impressed on the Cols. that their time would be more judiciously occupied in determining cases already on the file, than in admitting new ones, .. .. .	C. O. 6 Sept. 31.	122. 196
4009	<i>Consequences of accumulation.</i>	Accumulation can have no beneficial result, and the neglect of due precaution affords opportunity for corruption and extortion, .. .. .		122. 196

## § 5. DISTRESS.

4010	<i>REVENUES.</i>	See generally LAKHIRAJ & MOOKURREREE TENURES —BADSHAHEE and HOOKAMEE RESUMED TENURES.		
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## DIGEST OF CIRCULAR ORDERS,

<b>RESISTANCE.</b>		<b>§ 5. DISTRESS—Continued.</b>	<b>RESISTANCE.</b>	<b>No. Page.</b>
4011	<i>Reports of serious cases.</i>	The Rules noted in the margin prescribe that cases of Resumption, involving serious distress, shall be reported to Government for favorable consideration, .. .. . The latter of the two applies to Badshahee Tenures only, .. .. .	R. P. C. .. R. P. C. .. Li.	  .. 26 .. 29
<b>§ 6. ENDOWMENTS.</b>				
4012	<i>Education.</i>	Resumption officers are required to bring to notice any cases decided by them, involving endowments for education, .. .. .	G. O. 20 Sept. 36. C. O. 331. 609 28 Oct. 36. G. O.	
4013	<i>Other beneficent purposes.</i>	Or other purposes of a beneficent character. (See ENDOWMENTS, No. 2432, et seq.) .. .. .	.. 6 July. 37. .. C. O. .. 25 July. 37.	406. 748
<b>§ 7. GOVERNMENT PLEADERS, SP. COMM. III. 28.</b>				
4014	<i>To be decided by Rev. Auths.</i>	Cases under the above Section, in which Govt. as Zemindars are concerned, are, like all private cases, of the same description, to be determined by the Revenue Authorities, not by the officers specially appointed for purposes of Resumption, .. .. .	G. O. 1 Aug. 37. C. O. 14 Aug. 37.	410. 756
<b>§ 8. GOVERNMENT PLEADERS, SP. COMM. III. 28.</b>				
4015	<i>Neglect revision of pleadings.</i>	In consequence of their neglect of cases appealed under Cl. IV. 4, III. 28, measures were taken to provide for the revision of all pleadings in such cases, .. .. .	C. O. 16 Nov. 35. .. .. .	278. 501
<b>§ 9. MEASUREMENTS.</b>				
4016	<i>Charges to be brought at once to account.</i>	Charges incurred on account of measurements under Reg. II. 19, are ordered to be carried at once to account, and charged in contingent Bills, .. .. .	C. O. 13 June, 28. .. .. .	95. 71
<b>Mr. Halhed's Orders.</b>				
4017	<i>MR. HALHED'S REQUISITIONS. Misunderstanding.</i>	Some misunderstanding having arisen as to a Roobukaree of Mr. Halhed the Sp. Comm. III. 28, for the Calcutta Division, that officer having required the measurement of Lands under investigation under Reg. II. 19. .. .. .	G. O. 29 Mar. 33. C. O. 12 April, 33.	
4018	<i>Explanation.</i>	Mr. Halhed's explanation was circulated throughout the jurisdiction of that officer, .. .. .	.. .. .	174. 282
4019	<i>Measurement not needed in all.</i>	1. That he did not consider measurement necessary in all cases previously to resumption, .. .. .	.. .. .	174. 283
4020	<i>But in many cases.</i>	2. But in many, "especially when the land in dispute is in the immediate vicinity of, or surrounded by, P. S. estates—a plan upon a fixed scale, shewing the boundaries of the premises claimed, is essential to a fair and equitable decision," .. .. .	.. .. .	174. 283
4021	<i>Grounds of the orders.</i>	Delay and inconvenience had arisen from non-observance of the provisions of Sections 7 and 8, II. 19, and attention had been drawn to the neglect, .. .. .	.. .. .	174. 284
4022	<i>Objection to objections.</i>	But as measurement previous to decision could not be entered upon without the sanction of the highest Revenue Authorities previously obtained, the mischief apprehended, which had been the subject of a representation of the S. B. R. was not likely to result from his orders, .. .. .	.. .. .	174. 284
4023	<i>Without previous communication.</i>	To that representation Mr. Halhed objected, that it would have been unnecessary had reference been made to him in the first instance, .. .. .	.. .. .	174. 284
4024	<i>Government opinion.</i>	Govt. remarked that intercommunication between the Cols. and Sp. Comm. III. 28, would have rendered the reference to Govt. unnecessary, .. .. .	.. .. .	174. 283

## PRESIDENCY BOARDS OF REVENUE.

<b>RESUMPTIONS.</b>		<b>§ 9. MEASUREMENTS—Continued.</b>	<b>RESUMPTIONS.</b>	<b>No. Page.</b>
4025	<b>RULES.</b>	The following Rule was however laid down.	G. O.	
4026	<b>Boundaries to be laid down in notice to occupant.</b>	I. That the boundaries of the land supposed to be liable to assessment, ought to be distinctly specified in the notice issued to the parties in occupation of the land.	29 Mar. 33. C. O.	
4027	<b>And durably marked after assessment.</b>	II. After decision for assessment, the boundaries should be marked in a durable manner, .. .. .	12 April, 33.	174, 263
<b>New Rules—Alluvion and Towfeer.</b>				
4028	<b>PRELIMINARY MEASUREMENTS.</b>	The S. B. R. circulate the following correspondence, containing instructions on the subject of inquiries to be instituted previously to the decision of any case of alluvion or Towfeer. .. .. .	G. O. 12 April, 36. C. O.	301. 533
4029	<b>Important.</b>	The observance of the rules is of the greatest importance, whether considered with reference to the rights of individuals or of the State.	25 April, 36.	
4030	<b>Cautions.</b>	And serious notice will be taken of any departure from them, .. .. .		301. 533
4031	<b>Concurrence with Patna Sp. Comm. Towfeer.</b>	The Board concur with the representation of the Patna Sp. Comm. III. 28, that the actual existence of Towfeer land should be determined, and the boundaries of the Mouzaha well defined—in excess of the Kitabee Ruqba—previously to resumption, .. .. .		301. 534
4032	<b>Decaras or chura.</b>	And, in like manner, that in cases of Decara or Chur lands, proof ought to be taken that the estate, including the accession, is in excess of the Ruqba of the settlement, .. .. .		301. 534
4033	<b>Advantages survey; mapping.</b>	The advantage of full local inquiry, evidence on the spot, and an accurate survey and mapping of the land, extending, if necessary, to contiguous villages; would be,		
4034	<b>To Resn. officer.</b>	1. To give precision to the decision of the resuming officer,		
4035	<b>To settling officer.</b>	2. The removal of difficulties in subsequent attachment and settlement,		
4036	<b>Collusion prevented.</b>	3. Collusion between the occupant and adjacent proprietors would be frustrated,		
4037	<b>And encroachment by settl. officers.</b>	4. Encroachment by the settling officer would be prevented, attributable not so much to his precipitancy as to the loose terms of the resumption decree, .. .. .		301. 534
4038	<b>The S. B. R. canvass objections.</b>	The Board combat the opinion that measurement would create disputes;—		
4039	<b>First deny.</b>	For one such dispute created, ten times the number would be prevented, .. .. .		301. 534
4040	<b>Co-operation of the occupants.</b>	If measurement preceded resumption, occupants would themselves have an interest in protecting the boundaries—now the opposite is the case, and the best lands are alienated, .. .. .		301. 534
4041	<b>Resn. officer not to decide.</b>	The resuming officer needs not to decide boundary disputes, .. .. .		
4042	<b>But note disputes, in maps.</b>	But contested boundaries should be noted in the maps, and left to the settling officer or other authority, .. .. .		301. 534
4043	<b>Want of Jurisdiction no objection.</b>	Want of Jurisdiction does not weaken the argument in favor of measurement and survey, nor is it calculated (as urged against the plan) to add complexity to the questions before the Resn. officers, .. .. .		301. 534
4044	<b>Facilities in Sp. Comm.</b>	On the contrary without that preliminary, the Appellate Court labors under very objectionable uncertainty, and is frequently obliged to refer back cases for re-investigation, .. .. .		301. 535

## DIGEST OF CIRCULAR ORDERS,

RESUMPTIONS.	§ 9 MEASUREMENTS—Continued	RESUMPTIONS. No. Page.
4045 GOVERNMENT	Government Determines	G. O.
	AND DIRECT THE S B R TO NOTIFY, that	12 April, 36.
4046 <i>Order previous investigation survey and mapping</i>	No Towfeer or Decara case shall be decided by officers enforcing the Resumption Laws, "until the existence of such Land in excess of the limits and boundaries of estates at the P S has been accurately and carefully ascertained,—by local inquiry—evidence on the spot—and an accurate survey and mapping of the Land,	C O 25 April, 36.
4047 <i>Want of definition</i>	It is observed that in frequent instances, especially Towfeer, the rights of Govt have been sacrificed by crude and precipitate assumption of points which ought to have been proved,	301 .535
4048 <i>Hasty decisions Loss of Revenue</i>	From which cause claims have been generally very properly negatived, owing to the haste and indiscretion with which the cases have been prepared—and A CONSIDERABLE LOSS OF REVENUE HAS BEEN THE CONSEQUENCE,	301 .535
Of Lakhs		
4049 <i>Error explained</i>	Orders were issued, as noted in the margin in consequence of a passage having been erroneously introduced into the C O of the 2nd January, 1837, Para 8—the extract is as follows, the objectionable passage being noted in italics,	C. O 22 Aug 37.
4050 <i>Erroneous passage cited</i>	"On this account you are requested, especially to place the Deputy Collectors on their guard against the frauds which will assuredly be attempted and in many instances probably with success, if they do not ascertain the existence and extent of LANDS CLAIMED AS RENT FREE previously to investigating the validity of the tenure. At the earlier stages of proceeding the parties in possession will be generally ready to point out their lands and a definition of boundaries and in cases where these are defective, actual measurement should be resorted to whenever such a measure can be adopted without infringement of any of the rights and privileges conferred on the Zemindars or Proprietors of permanently assessed Estates by the decennial settlement, and not otherwise	412 .758
4051 <i>Connection overlooked</i>	The connection between the concluding clause and the words "LANDS CLAIMED AS RENT FREE" was overlooked,	412 .758
4052 <i>Measurement of Lakhiraj unobjectionable.</i>	Measurement of lands CLAIMED to be held RENT FREE or of the estates on which they abut, is not prohibited when necessary in order to determine the Lakhiraj claim. This would NOT INFRINGE ANY RIGHTS OF THE P S.	412 .758
4053 <i>Even to Zemindars</i>	Nor can it be seriously objectionable to any Zemindar of honest intentions	412 .758
4054 <i>Objection may be fraudulent</i>	If the objection be to screen a fraud of a neighbour or his own, his disinclination is not worthy of consideration,	412 .758
4055 <i>But they should co-operate</i>	Zemindars should co-operate with Government in asserting the rights of the State—nor less readily give their aid in the opposite category towards the recognition and security of duly registered and valid titles, under question,	412 .758
4056 <i>Towfeer investigations deferred.</i>	The above remarks apply exclusively to rent-free lands, investigations of Towfeer, excepting special cases with sanction of the S B R, are deferred till all the Lakhiraj cases are disposed of,	412 .759
§ 10 OPERATIONS		
4057 REFERENCE.	For calls for Statements connected with the accession of Revenue from resumptions, and for systematic Reports on progress, See OPERATIONS REPORTS.	

## PRESIDENCY BOARDS OF REVENUE.

RESUMPTIONS.		§ 10. OPERATIONS—Contd.	RESUMPTIONS.	No. Page.
4058	Review.	A Review of the widely expanding operations in this Department will be found in the C. O. connected with the appointment of uncovenanted Assistants to Cs. R. . . . .	C. O. 25 Oct. 36. 327. 599	
§ 11. PETTY MAAFEE CASES.				
4059	Power of Dy. Cols. IX. 33.	Petty Maafee Cases in Muhals under settlement may be prepared, but must not be determined by Dy. Cols. IX. 33. . . . .	G. O. 6 Oct. 35. C. O. 272. 497 19 Oct. 35.	
4060	Distinct records.	Such cases, determined under Reg. IX. 25, are to be recorded in distinct proceedings with settlement papers, . . . . .	C. O. 1 June, 37. 386. 712	
§ 12. PLEADINGS.				
4061	To be prepared by Cols.	To avoid delay arising out of references to superior authority, it was determined to entrust the superintendence of the pleadings in suits under Reg. III. 28, to Cols. under advice of the Cs. R. and S. B. R. if necessary, . . . . .	G. O. 31 Aug. 30. C. O. 10 Sept. 30.	
4062	Except Cl. IV. 4, III. 28 cases.	Exception. Cases referred to the Sp. Commr. under Cl. IV. 4, III. 28 cases. 4, III. 28, . . . . .		84. 151
§ 13. PROCESS OF RESUMPTION.				
NOT UNDER REG. III. 28.		Not under Reg. III. 28.		
4063	Powers of Cs. R.	Cs. R. have the powers which were vested in the late Bd. Rev. in Resn. cases not under Reg. III. 28, viz.; in all cases under Regs. II. 19, IX. 25, and other Regs. where the Jurisdiction of the Sp. Commr. III. 28, does not extend, . . . . .	R. P. C. xxxvi.	
4064	Reports, &c. to Cs. R.	Cols. and other Local Rev. Officers will transmit their Proceedings and Reports to the Cs. R. as to the Late Bd. Rev. . . . .		24
4065	Procedure. Cs. R. sanction finally, Unless S. B. R. interfere.	In such cases, Cs. R. can sanction Col.'s resumptions, And their orders are final, Unless on special grounds S. B. R. admit appeal. . . . .	R. P. C. xxvii.	25
	APPEAL OPEN to Civil Courts.	Appeal is however open, in a regular suit, to the Courts of Justice under the limitation, as to time, in Cl. I. 22, II. 19, . . . . .		25
Under Reg. III. 28.				
4066	DECISIONS FOR ASSESSMENT.	If decision be for assessment . . . . .	R. P. C. xxxviii.	
4067	Col.'s Report.	Col. will proceed as directed in Cl. II. 4, III. 28.		
4068	To C. R.	Reporting to C. R. . . . .		
4069	Apl. to Sp. Comm.	The party can appeal to the Sp. Comm. III. 28, . . . . .		25
4070	AGAINST IT.	If decision be AGAINST assessment, . . . . .	R. P. C.	
4071	Col.'s Report.	Col. shall report his proceedings to C. R. under Cl. IV. 4, III. 28. . . . .	xxxix.	
4072	C. R. may appeal.	C. R. if he disapprove shall refer the case for . . . . .		
4073	To Sp. Comm. III. 28.	Revision and final orders of the Sp. Comm. III. 28, . . . . .		25
4074	C. R. Sp. COMM. S. B. R. to ACT.	When a C. R. is invested with the powers of a Sp. Comm. III. 28, the S. B. R. will exercise the powers vested in that officer under Cl. IV. 4, III. 28, . . . . .	G. O. 31 Aug. 30. C. O. 85. 132 10 Sept. 30.	
Relative Powers Cs. R. and Sp. Dy. Cols.				
4075	In Cl. IV. 4.	Special Deputy Cols. deciding against assessment, are bound to III. 28 cases. furnish the Cs. R. with information connected with the grounds of Cs. R. may call their decisions, . . . . . for information.	C. O. 10 June, 37. 391. 731	



## DIGEST OF CIRCULAR ORDERS,

RESUMPTIONS.		§ 13. PROCESS OF RESUMPTION—Contd.	RESUMPTIONS. No. Page.
4076	<i>But not for revision.</i>	But Ca. R. cannot order a revision of a Sp. Dy. Col.'s decrees.	C. O. 10 June, 37.
4077	<i>Timely inquiries.</i>	Further information required in Cl. IV. 4, III. 28, cases to be obtained in good time.	.. .. 391. 731
4078	<i>Postponement.</i>	Or application to be made to Sp. Comm. III. 28, for a postponement,	.. .. 391. 731
§ 14. REGISTRY.			
4079	<i>REFERENCE.</i>	Particulars of a plan for registry of Khas and resumed Muhals will be found at No. 3199 et seq.	C. O. 20 Aug. 33. 183. 297
4080	<i>Numbers to be stated as well as names.</i>	Numbers on the Khas Registers, as well as names, to be invariably referred to in all settlements, accounts, and statements or other communications,	C. O. 23 Dec. 34. 234. 447
4081	<i>Repeated by order of Govt. Immediate registry.</i>	Govt. especially require that resumptions shall be immediately enrolled on the Registers, and that the numbers shall be noted on all the documents or letters connected with temporary or permanent settlements,	G. O. 13 Dec. 36. C. O. 19 Dec. 36. 340. 623
4082	<i>Caution.</i>	Great importance is attached to the strict observance of these Rules,	.. .. 340. 623
§ 15. REVERSALS.			
4083	<i>Ct. of Drs. reprobation of resumptions on insufficient grounds.</i>	The Hon'ble Court, (23rd June 1830,) cite several passages from the Reports of the Superintendent of Legal Affairs, and reprobate the injustice, oppression, and denial of redress, to parties whose lands have been resumed on insufficient grounds,	C. O. 12 Nov. 30. .. .. 96. 163
4084	<i>Remedy is but tardy justice.</i>	Who have thus been driven into the Courts of Civil Justice, and though in numerous instances they have been enabled to get such decisions reversed, it is only tardy justice,	.. .. 96. 163
§ 16. REWARDS.			
4085	<i>To Cols. (abolished.)</i>	The following is the scale under which rewards were assigned to Cols. for carrying through cases of resumption under Reg. II. 19, which rewards may still be granted to parties not covenanted servants of Government,	C. O. 2 Mar. 29. .. .. 5. 53
4086	<i>General scale.</i>	If a full investigation of one case determine a large class, 25 pr. cent., may be earned by that one case, 10 pr. cent., 5 pr. cent., or even less may be ample for the rest,	.. .. 5. 53
4087	<i>No trouble, no remuneration.</i>	If lands be assessed on petition of the parties without any investigation or research, no remuneration,	.. .. 5. 53
4088	<i>Extreme 25 per cent. for or against assessment.</i>	TWENTY-FIVE per cent. is the FULL reward for a difficult case, and prosecuting the investigation to a satisfactory issue, FOR OR AGAINST assessment,	.. .. 5. 53
4089	<i>Open to reduction.</i>	To be reduced, as the difficulty is lessened, or the investigation incomplete,	.. .. 5. 54
4090	<i>REWARDS ABOLISHED.</i>	On the 19th June, 1828, the rewards to Cols. were discontinued,	.. .. 5. 53
4091	<i>Exception, previous cases.</i>	These orders declare the Cols. entitled to the rewards for all cases brought to an issue before that date,	.. .. 5. 53
4092	<i>Government will give rewards as above.</i>	And cite the Resolution of Government that rewards, not exceeding in any case, the amount heretofore receivable by Cols. may be bestowed,	.. .. 5. 53
4094	<i>Through S. B. R. to officers</i>	By the "Boards of Revenue" upon such native officers and others not Covenanted Servants of the Company, as may have	.. ..

## PRESIDENCY BOARDS OF REVENUE.

**RESUMPTIONS.**

## § 16. REWARDS—Continued.

**RULES, &c.** No. Page.

*and others not given useful information in regard to lands illicitly held free of C. O.*  
*covenanted. assessment, .. .. 2 Mar. 29. 5. 53*

## § 17. STATEMENTS.

- 4095 *Modifications of original forms.* Certain forms prescribed under the system of 1829, were modified by subsequent orders as per margin. C. O. 26 Oct. 30.  
*System altered.* But the plan for reporting on resumptions having undergone an entire change and revision by the Statements' Committee, the forms are not introduced, and a mere list and reference to the original orders seems sufficient, .. 93. 158  
The forms were quarterly, substituted for monthly returns of cases under Reg. II. 19, and III. 28. .. 93. 158
- 4096 No. 1. No. 1. Was for Collectors of Districts subject to jurisdiction *Cols. to Cs. R. of Special Commr. C. R. only to make a Division Report to Divn. Reports S. B. R., .. .. 93. 158*  
*to S. B. R.*
- 4097 No. 2. No. 2. Is a form for Cs. R. to report cases decided by *Cl. IV. 4, III. Collectors against assessment, and referred to them, under Cl. 4, 28. Cs. R. to Sect. 4, Reg. III. of 1828, .. .. 93. 159*  
*S. B. R.*
- 4098 No. 3. Sec. 30. No. 3. Ditto, for Collectors to report cases under Sect. 30, Reg. *II. 19, cases. II. of 1819.*  
*Cols. to Cs. R. A Division Report only to be submitted by C. R. to S. Divn. Report to B. R., .. .. 93. 159*  
*S. B. R.*
- 4099 Nos. 1 AND 3. Nos. 1 and 3. To be observed by Cs. R. and Collectors respectively in reporting cases in those districts, to which a Sp. Commr. *when no Sp. is not appointed, .. .. 93. 159*  
*Comm. III. 28.*
- 4100 *Limitation of time.* N. B. These reports are invariably to be submitted on or before the 15th of the month following the expired quarter, .. 93. 159

## § 18. VACATIONS.

- 4101 *No decisions during vacation.* Suits for resumption are not to be decided during periods when the Civil Courts are closed, .. .. 28 Mar. 37. 362. 677
- 4102 *Only preliminary inquiries.* But preliminary inquiries may be conducted at such seasons, .. 362. 677

## § 19. ZEMINDAREE SUITS.

- 4103 *To be determined by Rev. Officers.* Cases under Sect. 30, II. 19 (whether Government or individuals be the proprietors of the estates, See No. 4014), are to be determined not by the Sp. Dy. Cols. or officers of resumption, but by the ordinary Revenue Authorities, .. .. 364. 678  
(See also No. 5387 et seq. for the circumstances with S. D. A. out of which the above orders originated).

## § 20. SUDDER BOARD OF REVENUE.

- 4104 Reg. II. 19, *Cases.* All questions and investigations under Reg. II. 19, are to be considered by the Board collectively, or by at least two members, R. P. S. B. xv. .. 6
- 4105 Reg. III. 28, *Cs. R. also Sp. Comm. III. 28.* And the Board will conduct cases under Reg. III. 28, when the Local Cs. R. are Sp. Comm. III. 28, .. 31 Aug. 30. 85. 152  
C. O.

**RULES OF PRACTICE.**

10 Sept. 30.

*General Rule.*

- 4106 *NEW RULES AND MODIFICATIONS.* Questions relating to the enactment of new rules, constructions, and the like, must be considered by the S. B. R. collectively, or by at least two Members of that Board, .. .. 6

## DIGEST OF CIRCULAR ORDERS,

<b>RULES, &amp;c.</b>	<b>Introductory Circular.</b>	<b>RULES, &amp;c. No. Page.</b>
4107 <b>RULES S. B. R.</b>	<b>RULES OF PRACTICE</b> circulated—for guidance of S. B. R.	<b>C. O.</b>
4108 <b>Cs. R.</b>	Also circular instructions for Cs. R. which have received sanction of Govt.	<b>2 Mar. 29.</b>
4109 <b>Limited to Reg. Provs.</b>	These instructions are confined within the limits of the existing REGULATIONS*,	<b>1 . 45</b>
4110 <b>Suggestions invited.</b>	SUGGESTIONS are invited, In modification, Extension or Additional provisions, found practically necessary or EXPEDIENT,	<b>1 . 45</b>
4111 <b>Extension of Reg. System.</b>	* By Act II. of 1835 of the Supreme Govt. of India the Jurisdiction of the S. B. R. is extended to	<b>Note.</b>
<b>Assam.</b>	Assam,	
<b>Arracan.</b>	Arracan, and	
<b>Tenasserim.</b>	Tenasserim,	<b>1 . 45</b>

**DIVISION I.—RULES OF PRACTICE, SUDDER  
BOARD OF REVENUE.**

4112 <b>APPEALS, SPECIAL.</b>	Open to S. B. R. and Govt.,	<b>R. P. S. B.</b>	<b>3 . 3</b>
4113 —————	Through Cs. R.		<b>4 . 4</b>
4114 <b>COMMISSIONERS OF REVENUE.</b>	General control by S. B. R.		<b>2 . 3</b>
4115 —————	Limitation of control,		<b>5 . 4</b>
4116 —————	Reversal or alteration of their orders,		<b>6 . 4</b>
4117 —————	Differences of opinion,		<b>7 . 4</b>
4118 —————	Cases of concurrence,		<b>8 . 4</b>
4119 —————	Rules of Practice prescribed,		<b>18 . 7</b>
4120 <b>DRAFTS OF REGULATIONS,</b>			<b>17 . 7</b>
4121 <b>GENERAL QUESTIONS.</b>	Requiring concurrence of two members,		<b>15 . 6</b>
4122 <b>GOVERNMENT.</b>	Reference at instance of Cs. R.		<b>9 . 4</b>
4123 —————	References on matters of importance,		<b>10 . 5</b>
4124 —————	Supervision and control,		<b>16 . 6</b>
4125 —————	References of difference of opinion,		<b>13 . 6</b>
4126 <b>REVISION OF ITS OWN ACTS,</b>			<b>14 . 6</b>
4127 <b>SITTINGS,</b>			<b>1 . 3</b>
4128 <b>SPECIAL POWERS.</b>	May be conferred on single members,		<b>12 . 5</b>
4129 <b>TOWJEES, ACCOUNTS AND REPORTS,</b>			<b>11 . 5</b>
4130 <b>WESTERN BOARD.</b>	Reference of differences of opinion,	<b>Note.</b>	<b>.. . 6</b>

**DIVISION II.—RULES OF PRACTICE, COMMISSIONERS OF REVENUE.**

4131 <b>SANCTION OF 91 RULES.</b>	The following is an alphabetical guide to the NINETY-ONE RULES OF PRACTICE, for Commissioners of Revenue, or instructions under which they will act in subordination to the S. B. R.,	<b>R. P. S. B.</b>	<b>XVIII.</b>
4132 <b>ABKAREE.</b>	Control and Superintendence		<b>.. . 7</b>
4133 <b>BUTWARRA.</b>	Operation of Reg. XIX. 14,	<b>R. P. C. 86 to 91</b>	<b>.. 40</b>
4134 —————	Re-allotment within ten years on proof of fraud,		<b>.. 41 to 43 . 26</b>
4135 —————	Rules regarding Division of Khas and farmed Estates,		<b>.. 43 &amp; 44 . 27</b>
4136 —————	Rules for Estates, under the Court of Wards,		<b>.. 45 . 28</b>

## PRESIDENCY BOARDS OF REVENUE.

<b>RULES, &amp;c.</b>	<b>DIVN. II. COMMS. OF REVENUE—Continued.</b>	<b>RULES, &amp;c.</b>	<b>No. Page.</b>
4137	<b>CONTINGENT CHARGES.</b> Khas Estates and Court of Wards,	R. P. C.	57 . 31
4138	General Charges, Disbursements under Decrees of Court,	.. ..	58 . 31
4139	S. B. R. to pass contingent charges up to 500 rupees,	.. ..	59 . 32
4140	Tuccavee advances, .. ..	.. ..	60 . 32
4141	Advances for embankments, .. ..	.. ..	61 . 32
4142	Annual Report of all advances, .. ..	.. ..	62 . 32
4143	<b>CUSTOMS AND TOWN DUTIES.</b> Jurisdiction of Local Cs. R.,	.. ..	79 . 38
4144	Subject to Bd. C. S. & O., .. ..	.. ..	80 . 39
4145	Farms of Town Duties, .. ..	.. ..	81 . 39
4146	Cs. R. competent to annul farms, .. ..	.. ..	82 . 39
4147	Complaints against Farmers, .. ..	.. ..	83 . 40
4148	Powers of confiscation or release, .. ..	.. ..	84 . 40
4148	Revision of Rates, .. ..	.. ..	85 . 40
4149	<b>DIFFICULTIES.</b> Power of Cs. R. to inflict Penalties;	.. ..	14 . 16
4150	Confinement or release up to 1000 rupees and three months imprisonment, .. ..	.. ..	15 . 17
4151	S. B. R. to be furnished with Quarterly Reports of those in confinement, .. ..	.. ..	16 . 17
4152	<b>EMBANKMENTS.</b> Rules superseded, .. ..	.. ..	71 to 73 . 36
4153	<b>EMBEZZLEMENTS.</b> By Native officers to be reported to Govt. .. ..	.. ..	69 . 34
4154	<b>ENDOWMENTS.</b> General Superintendence, .. ..	.. ..	49 & 50 . 29
4155	<b>ESCHEATS.</b> General management, .. ..	.. ..	49 & 50 . 29
4156	Of Badsahahee lands resumed, .. ..	.. ..	51 . 29
4157	Of Invalid Jageers, .. ..	.. ..	52 . 30
4158	<b>ESTABLISHMENTS.</b> Fixed, Govt. sanction required for alterations, .. ..	.. ..	63 . 33
4159	Temporary authority of the S. B. R. .. ..	.. ..	64 . 33
4160	Authority of S. B. R. to remove Native Officers, .. ..	.. ..	65 . 33
4161	Powers of Cs. R. for appointment and removal, .. ..	.. ..	66 . 33
4162	Temporary Cs. R. powers for appointment, .. ..	.. ..	67 . 34
4163	Cs. R. to report on temporary establishments to S. B. R. .. ..	.. ..	68 . 34
4164	Cs. R. to control internal management of Col.'s offices, .. ..	.. ..	70 . 34
4165	<b>FARMS AND KHAS MANAGEMENT.</b> S. B. R. competent to annul farms, .. ..	.. ..	10 . 15
4166	S. B. R. competent to settle terms and periods of farming and Khas management, .. ..	.. ..	11 . 15
4167	Cs. R. to send periodical reports, .. ..	.. ..	12 . 16
4168	<b>PENSIONS.</b> Inquiries and reports, .. ..	.. ..	53 & 54 . 30
4169	Continuance of heirs, .. ..	.. ..	55 . 30
4170	S. B. R. to furnish the Statements required periodically, .. ..	.. ..	56 . 31
4171	<b>RENT-FREE AND MOOKUREREE.</b> Grants or claims, .. ..	.. ..	36 to 40 . 24
4172	Cs. R. vested with powers of late Bd. Rev. .. ..	.. ..	36 . 24
4173	Cs. R. have power to sanction resumptions, .. ..	.. ..	37 . 25
4174	Where there is a Sp. Comm. III. 28, .. ..	.. ..	38 . 25
4175	Cols. deciding against assessment to report to Cs. R. .. ..	.. ..	39 . 25
4176	Cs. R. to report cases of distress to S. B. R. and S. B. R. to Government, .. ..	.. ..	40 . 26

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4177	RESISTANCE OF REVENUE PROCESS. Powers of Cs. R. . . . .	R. P. C. 46 . 28
4178	_____ Cs. R. to report all fines above 500 rupees, . . . . .	47 . 28
4179	_____ Cs. R. to report before confiscation of ad Estate or annulment of a lease, . . . . .	48 . 29
4180	SALES FOR ARREARS. T. S. Estates and lands in C. and C. Provs. Reports to Govt. . . . .	17 . 17
4181	_____ P. S. Estates, Cs. R. competent to confirm or annul, subject to appeal to S. B. R. . . . .	18 . 17
4182	_____ Cs. R. to authorize sale advertisements, . . . . .	20 . 19
4183	_____ Cs. R. to furnish reports to S. B. R. . . . .	21 . 19
4184	SALES FOR DECREES. May be authorized by Cs. R. . . . .	19 . 19
4185	SETTLEMENTS. Govt. sanction necessary, . . . . .	1 . 13
4186	_____ To be made according to the Regulations, . . . . .	2 . 13
4187	_____ Cs. R. to report settlements to S. B. R. . . . .	3 . 14
4188	_____ S. B. R. to report to Government, . . . . .	4 . 14
4189	_____ Mookuddumee and Ryatwar, . . . . .	5 . 14
4190	_____ Extension of settlements, . . . . .	6 . 14
4191	_____ Malikana, . . . . .	7 . 14
4192	_____ Support to Sudder Malgoozars, . . . . .	8 . 15
4193	_____ Important points to be reported to Govt. . . . .	9 . 15
4194	STAMPS. Relative duties of Cols., Cs. R. and Bd. C. S. and Q. . . . .	76 . 37
4195	_____ Powers of Cs. R. under Reg. XVI. 24, . . . . .	77 . 37
4196	_____ Cs. R. to exert themselves to trace forgers and forgeries, . . . . .	78 . 38
4197	SUITS (GOVT.) Judges to refer plaintiffs to Cs. R. who have power to redress, . . . . .	27 . 22
4198	_____ Or signify that the trial may proceed, . . . . .	28 . 22
4199	_____ These Sections are cancelled; they relate to interference of S. and R. L. A. . . . .	29 & 35 . 23
4200	_____ Cs. R. have the same powers as the late Bd. Rev. . . . .	30 . 23
4201	_____ Functions of S. B. R. in appeals to S. D. A. . . . .	31 . 23
4202	_____ Course for a Judge on plaints preferred against Cs. R. (Sect. 46, XIV. 93), . . . . .	32 . 24
4203	_____ Special appeal from Cs. R. to S. B. R. . . . .	33 . 24
4204	_____ Cs. R. to report annually to S. B. R. . . . .	34 . 24
4205	SUSPENSIONS AND REMISSIONS. None without sanction of Govt. . . . .	13 . 16
4206	TOLLS. For navigating rivers and canals—placed under Cs. R. . . . .	74 & 75 . 36
4207	WARDS. S. B. R. to determine as to the admission or otherwise of an estate, . . . . .	22 . 19
4208	_____ Powers of Cs. R. to appoint managers, guardians, &c., assign al- lowances, &c. . . . .	23 . 20
4209	_____ Also for audit of accounts. Investment of capital, &c. . . . .	24 . 21
4210	_____ Cs. R. have powers of late Bd. of Rev. in cases under Reg. V. 27, . . . . .	25 . 21
4211	_____ Cs. R. to report to the S. B. R. . . . .	26 . 22
	<b>General Revision.</b>	
4212	CONFERENCE. A conference, appointed by Govt., was held in January 1887, EXTENSION of at the office of the S. B. R. with the object of a general revision of 30 Aug. 86, POWERS, Cs. R. the Rules of Practice, in order to leave to the Cs. R. the exercise of the full powers of the late Bd. Rev. . . . .	G. O. C. O. 25 Oct. 86. 327 . 598

## PRESIDENCY BOARDS OF REVENUE.

RULES, &c.		DIVN. II. COMMS. OF REVENUE—Continued.	SALARIES.	No.	Page.
4213	Points.	With reference especially to the undermentioned and cognate subjects, .. .. .	G. O.	30 Aug. 36.	327. 598
4214	Sanction of Farms.	Sanction of FARMS for short terms, .. .. .	C. O.	25 Oct. 36.	
4215	Security Bonds.	Approval of all SECURITY BONDS, and the like.			
4216	Ward's Estates.	General management of WARD'S ESTATES, Reg. X. 93, and subsequent enactments.			
4217	Govt. suits.	Conduct of Govt. suits not of first rate importance.			
4218	Nat. Estates.	Entire control without appeal to S. B. R. of all Native Estates of subordinates.			
4219	Butwarra mutations.	Matters relating to Butwarra and Registry of mutations, .. .. .			327. 598
4220	Promptitude enjoined; its object.	It had been ordered that the work should be performed promptly and effectually, in order that the new Rules might be introduced in supersession of the old in the present Publication, .. .. .			327. 598
4221	Parties to the conference.	The parties to the conference were, The Members of the S. B. R. The Secretary to the Govt. of Bengal, R. D. Mangla, Esq. The C. R. Jessore, H. M. Pigou, Esq. The Secretary to the S. B. R., F. J. Halliday, Esq. .. .. .			327. 598
Delay explained.		[N. B. Delay in the disposal of the Report of the proceedings at the conference, led, (by desire,) to that which has taken place in the publication of the orders of the Board. The Rules have not yet been determined upon, 20th April, 1838.—W. P.]			

## SALARIES.

Of Government Servants.

EXTRACT, PUBLIC DEPT. 1st MARCH, 1817.

4222	Revision of Rules for deductions. Reason.	On the Report of a Committee appointed for the revision of the Rules relative to deductions from salaries of Civil officers absent on certificate of ill health, it was observed that the Govt. were desirous of extending every possible indulgence in such cases, and had only been induced to withdraw those indulgences, as granted under the Resolution of the 29th January, 1814, through experience that the expense went far beyond the calculations which had been made, and that the indefinite extent of such expenditure was increasing, .. .. .	G. O. 1 Mar. 17. C. O. 19 Oct. 32.		159. 258
4223	Deductions only to meet extra charge.	The object, however, of deductions, was, it was declared, only to meet the extra expense, .. .. .			159. 258
4224	Plan approved;	And the Committee acted judiciously in proposing that the scale of deductions should be limited to that object, .. .. .			159. 258
4225	Including Deputation allowances.	The revision also of the rates of deputation allowance, with the same object, was also approved, .. .. .			159. 258
4226	Expected adequacy of deductions.	The G. G. in C. trusted with the Committee that the deductions as adjusted, were calculated to defray the expense falling on the Honorable Company for providing officers for the performance of the duties of absentees, .. .. .			159. 265
4227	No unnecessary deductions intended.	But while, On the one hand it is proper that public officers be subject to no higher charge than is necessary for that purpose, .. .. .			159. 265
4228	But they must be raised if insufficient.	It is equally consistent with the spirit of the Resolutions, that deductions be hereafter adequately raised, should it become necessary, .. .. .			159. 265

## DIGEST OF CIRCULAR ORDERS,

SALES.		Of Government Servants—Continued.	SALES.	No.	Page.
4229	Accounts to be kept.	With a view to determine on the adequacy or otherwise of the deductions, it was ordered that the Civil and Commercial Auditors should submit yearly accounts, shewing, .. .. .	G. O.		
4230	Realisation.	1. The total amount realised in the respective departments, .. .. .	1 Mar. 17.		
4281	By deductions.	By deductions, .. .. .	G. O.	159.	265
4282	By interest.	By interest at the rate of Govt. loans, .. .. .	19 Oct. 32.		
4233	By forfeiture.	And by forfeitures in cases of death during absence, .. .. .			
4234	Expense entire.	2. The total amount of expense of providing substitutes in all cases of absence, .. .. .			
4285	Exception.	If a deputed officer be confirmed in the appointment, his travelling charges joining his station should not be debited to the fund, .. .. .			
4286	References.	The scales of deputation allowances and of deductions will be found, the former at Nos. 6309 and 6310 in the Appendix—the latter under the head "ABSENCE."—Salaries may be adjusted under the fixed rates for deductions, and audited without special reference, .. .. .			
Of Unsubstantiated Servants.					
4287	Government to determine.	Government will determine in each case, whether the scale of deductions and officiating allowances shall be applied to persons not attached to the Civil or Military service, who may hold appointments under Government, .. .. .		159.	266
4238	Accounts to be kept separately.	The amount of expenses incurred and deductions made, shall be kept distinct from the Statements required for the Civil Service, .. .. .			
SALE LAWS.					
4239	Inquiry by Govt.	The Gov. B. when ordering a revision of the Rules of Practice, directed attention to the orders of the 10th November, 1834, on the subject of the Sale Laws, .. .. .	G. O.	30 Aug. 36.	
	Mr. Smith's minute.	And was informed that a minute by the second Member of the S. B. R. (Mr. C. W. Smith) would be laid before Govt. in due course, after as little delay as possible, with the opinion of the Senior Member, .. .. .	C. O.	25 Oct. 36.	
					327. 598
					327. 605

## SALES.

DIVISION I. OF ESTATES FOR ARREARS  
OF REVENUE.

## § 1. PERMANENTLY SETTLED ESTATES.

## Conduct of Sales.

## DEPOSITS TO STAY SALE.

4240	SALES STAYED.	DEPOSITS TO STAY SALE, may be received as an indulgence in another Zillah, .. .. .	—		62. 48
TENDER AFTER BIDDING COMMENCED.					
4241	PAYMENT AFTER BIDDING BEGUN.	The following Rules arising out of references made by the Collectors of Moorshedabad, Sylhet and Rajshahye, were circulated after special reference to Government, in reply to the inquiry WHETHER A COLLECTOR CAN REFUSE MONEY, TENDERED AFTER THE BIDDING HAS COMMENCED, but before the Estate has been actually knocked down, .. .. .	C. O.	29 July, 25.	
4242	Col. to certify some balance.	I. Col. must thoroughly satisfy himself that some part of the advertised arrear, or interest or charges, is due (Sect. 5, XI. 22,). .. .. .			79. 53
4243	Each sale distinct.	II. The sale of each Estate of the day's sale is a distinct proceeding, .. .. .			" "

## PRESIDENCY BOARDS OF REVENUE.

SALES.	DIVN. I. § 1. P. 8. ESTATES—Continued.	SALES. No. Page.
4244 <i>Payment open till lot is put up.</i>	III. The balance of every Estate must be accepted, if tendered before the lot is put up. . . . .	C. O. 29 July, 25. 79 . 83
4245 <i>After ; optional with Col.</i>	IV. If after these precautions, the Estate be actually exposed for sale, it is not compulsory upon the Col. to stay sale upon tender of payment,	
4246 <i>By Law.</i>	And no Court of Justice can legally hold the opposite, . . . . .	.. " " "
4247 <i>Tenderness advised.</i>	V. Tenderness to the agricultural community is however advised, . . . . .	.. " " "
4248 <i>Reasons.</i>	The " universal transfer of property which immediately followed our appropriation of the Revenue of Bengal, being rather to be attributed to hasty and intemperate sales, than to any other cause," and to be remedied only " by a line of conduct directly contrary," . . . . .	.. " " "
4249 <i>Money thrown down during sale.</i>	VI. If the money be thrown down " pending the sale," it is the duty of the Nazir to take care that the defaulter does not quit the office until it is carefully counted, and an immediate proceeding must be held by the Collector, . . . . .	.. 79 . 84
4250 <i>ADDITIONAL PRINCIPLES.</i>	The Government orders on which the foregoing were grounded, contain in addition, the following <i>Principles.</i>	
4251 <i>TENDERNESS.</i>	Tenderness to the Landholders is enjoined, . . . . .	.. 79 . 85
4252 <i>Bd. free to annul on payment BEFORE.</i>	The G. G. in C. does not desire to restrict the exercise of the discretion of the Board (now of the C. R.) to reverse in cases when the arrear may be paid up BEFORE, . . . . .	.. " " "
4253 <i>OR EVEN AFTER lot knocked down.</i>	OR EVEN AFTER the lot is knocked down:— trusting at the same time that no sale will be set aside on light grounds, . . . . .	.. " " "
4254 <i>Refusal after mid-day illegal.</i>	The late Bd. Rev. were informed that their orders for rejecting all tenders made after mid-day were, not warranted under the Regulation, . . . . .	.. " " "
4255 <i>Another error.</i>	And in the Moorshedabad case, they were in error in directing that money must be received, if tendered before a lot is actually KNOCKED DOWN, . . . . .	.. " " "
4256 <i>BAULEAH CASE, HARMLESSNESS REPRHEENDED.</i>	The C. R. Bauleah, having rejected a petition against a sale, in which the Revenue was tendered by the Mokhtar of the defaulters, when the bidding had but just commenced, . . . . .	C. O., 23 May, 34. 203 . 398
4257 <i>Unwarranted justification.</i>	A course grounded on an interpretation of the above orders, to the effect, that they left no discretion to the officer conducting the sale, and he had " no alternative, but to confirm it however hard the case," . . . . .	.. 205 . 398
4258 <i>Duty of lenity.</i>	It was explained to the C. R. that when the discretion was given, it was to be exercised with tenderness to the agricultural community, and discrimination between misfortune and accidental irregularity, and wilful or fraudulent default.	
4259 <i>Or careful inquiry</i>	The selling Officer had not made inquiries on those points, and it was therefore incumbent upon the C. R. to withhold confirmation, . . . . .	.. 205 . 398
4260 <i>Into grounds of severity.</i>	The Roobukarree should have shewn that the defaulter was habitually in arrear; that a similar occurrence had recently happened in regard to the same Estate, or some other adequate cause should have been given for the EXTREME course adopted by the Asst. Collector, . . . . .	.. 205 . 398



## DIGEST OF CIRCULAR ORDERS, \*

## SALES.

## DIVN. 1. § I. P. 2. ESTATES—Continued.

## SALES. No. Page.

## DETENTION OF REVENUE, NOT A CONTEMPT.

- 4261 *Tender at last moment, no contempt.* Detention of the Revenue till the very last moment before a lot is knocked down, is not a contempt, nor punishable under Cl. I. 4 37, XI. 22. .. .. . G. O. 4 Dec. 32.  
C. O. 166 . 276  
2 Jan. 33.
- 4262 *Bauleah case.* A case referred by the C. R. Bauleah led to these orders, .. .. . 166 . 276

## DEPOSIT AND PAYMENT.

## Special Rules of Practice

## UNDER SECTIONS 6 AND 7, VII. 30, SANCTIONED BY GOVT.

- 4263 *Deposit 15 per cent. as far as 500 rupees.* SECT. 6. Fifteen per cent. on the amount bid shall be paid down, provided it shall not exceed 500 rupees, to which sum payment before confirmation is limited, (rescinded, See No. 4266,) .. .. . C. O. 29 Oct. 30.  
95 . 160
- 4264 *BALANCE 10 days after confirmation.* 2. The balance of the purchase money to be paid by the TENTH day after notification to the purchaser of the confirmation, .. .. . 95 . 160
- 4265 *Penalty for default.* 3. Penalty of non-compliance, annulment of sale and forfeiture of the earnest money, .. .. . 95 . 160
- 4266 *LIMITATION of 500 rupees REMOVED.* The above limitation of deposits on purchase to 500 rupees, was removed. \*  
Fifteen per cent. is the amount—whatever the sum may be—to be paid down at the time of sale—and in default, the lot is to be immediately again put up, .. .. . G. O. 30 Sept. 33.  
C. O. 29 Oct. 33.  
189 . 308

## ROOBUKAREE.

## RECORD OF PROCEEDINGS.

- 4267 *NEW FORM. Objects.* A new form for Col.'s Persian Proceedings was circulated by the S. B. R. (See No. 6333 in the Appendix). .. .. . C. O. 27 April, 35.
- 4268 *Uniformity.* OBJECTS. Uniformity of practice, .. .. .
- 4269 *Causes of default.* Due attention to preliminary points in deciding, if the defaulter be an object of indulgence or a confirmed withholder of his rents. .. .. .
- 4270 *Legality, expediency.* Whether other considerations may not render immediate sale objectionable or illegal, .. .. . 255 . 474
- 4271 *Economy, time and labor.* Also; saving of time and labor, and needless hindrance of references which a C. R. is now compelled to make, .. .. . 255 . 475
- 4272 *No deviation; suggestions invited.* No deviation will be allowed, but the Cs. R. and Cols. are invited to suggest additions or alterations, .. .. . 255 . 475
- 4273 *Proceedings required by S. B. R.* Cols. original Proceedings to be forwarded to the S. B. R. with the usual Reports, .. .. . 255 . 475
- 4274 *Uniformity English Reports. Rules. Notice of irrelevancy.* Uniformity was required in the English Reports of the Cs. R. and a heading form was prescribed, (See No. 6332 in the Appendix.) Allegations and replies to be opposite. .. .. . 255 . 475  
But before allegations involving no point of legality, it is sufficient to write "not relevant as to legality under Regulation XI. of 1822, Regulation VII. of 1830, or other existing law," .. .. . 255 . 475

## ADVERTISEMENTS.

- 4275 *DUTIES OF Cs. R.* Sale notifications will be issued, and duties connected with them prescribed by Sect. 30, VII. 99, will be executed (unless instructions be required by Cs. R.) without reference to the S. B. R., .. .. . R. P. C. xx.  
.. .. . 19
- 4276 *Extracts with appeals.* Extracts to be put up with Reports on all sale appeals, .. .. . 284 . 508
- 4277 *Penalty not included.* Penalty only leviable AFTER SALE, and THEN in case of WILFUL DEFAULT, is not to be included. (This is the latest Rule, for others altered or rescinded, See No. 3030 et seq.) .. .. . C. O. 9 Jan. 37.  
346 . 648

## PRESIDENCY BOARDS OF REVENUE.

<b>SALES.</b>		DIVN. I. § 1. P. S. ESTATES— <i>Continued.</i>	<b>SALES.</b> No. Page.
4278	<i>Limitation of 30 days explained.</i>	Dates of advertisements should be thirty clear days before date of sale, "exclusive of the day of receipt and day of sale." Report headings altered to convey the assurance necessary on this point, .. .. .	C. O. 30 May, 87. 379. 705
4279	<i>Misconception cleared up.</i>	Some misconception prevailing as to the intent of the marginal note (AT FOOT in the printed edition) appended to the C. O. of the 30th May, 1837, above, it was explained that,	C. O. 13 July, 37.
4280	<i>Sudder notice 30 clear days ;</i>	The advertisements prescribed by Sec. 5, VII. 30, must be published at the Cutcheries of the Judge and Col. full 30 days before the sale, exclusive of the day of receipt and the day of sale, .. .. .	401. 740
4281	<i>Moofusil notice 20 clear days.</i>	But if the notice (or advertisement which will be a copy of the other advertisements) prescribed by Cl. II. 7, XI. 22, be fully promulgated in the Moofusil for TWENTY days before the sale, it will suffice, .. .. .	401. 740
<b>GAZETTE.</b>			
4282	<i>GAZETTE ADVERTISEMENTS.</i>	Estates presenting favorable opportunities for the investment of Calcutta capital, to be inserted in the Gazette, .. .. .	C. O. 13 June, 34. 210. 406
4283	<i>Restriction.</i>	But large estates are to be advertised in the Gazette only when a full price is not expected in the Moofusil, and when actual sale is likely to take place, .. .. .	C. O. 8 Aug. 34. 220. 431
4284	<i>NEW FORM.</i>	An abbreviated Form (See No. 6337, Appendix) was prescribed—not to supersede the advertisements of the Regulations, .. .. .	C. O. 19 Oct. 35. 274. 499
4285	<i>Orders repeated.</i>	Orders of the 8th August, 1834, repeated—(See CALCUTTA GAZETTE, No. 856 et seq.) .. .. .	274. 499
4286	<i>ILLEGALITY.</i>	The attention of Ca. R. was directed to the illegality often apparent, such as leaving less than a month between advertisement and sale. .. .. .	C. O. 2 May, 37.
4287	<i>Ca. R. to watch.</i>	Ca. R. were requested to point out such irregularities to prevent land from being improperly sold, .. .. .	366. 679
4288	<i>CAPABILITIES for valuable products.</i>	Capabilities of estates advertised in the Gazette for the production of sugar, cotton, silk, indigo, and other valuable staples, and likely to offer a good investment of capital, are to be noted under "REMARKS," .. .. .	366. 679
<b>APPEALS.</b>			
4289	<i>To S. B. R. Invalidity only.</i>	The right of petition against an order of a C. R. is intended to be allowed only in cases in which the petitioner may allege the want of some specific condition of validity. .. .. .	2 Mar. 29. 6. 54
<b>MODIFICATION OF 18TH RULE OF PRACTICE BY GOVERNMENT ORDERS, 1st SEPTEMBER, 1829.</b>			
4290	<i>Against ANY orders of confirmation.</i>	The S. B. R. shall be competent to receive appeals against ANY orders of confirmation of sale by Commr., whether preferred by the defaulter or other person, claiming an interest in the property sold, .. .. .	G. O. 1 Sept. 29. C. O. 4 Sept. 29. 43. 105
4291	<i>Limitation 15 days.</i>	In such cases, the petition shall be presented to C. R. within 15 days, from date of confirmation ;	
4292	<i>Pending appeal possession stayed.</i>	And possession shall not be given in any case to a purchaser, until the period of appeal has expired, .. .. .	43. 105
4293	<i>Immediate transmission.</i>	The Comm. Rev. shall transmit the same without delay, to S. B. R. with such explanations as he may deem necessary, .. .. .	43. 105
4294	<i>S. B. R. confirm or annul ; call further information, for report.</i>	The S. B. R. will either confirm or annul the sale, or send for further information, .. .. .	43. 105

## DIGEST OF CIRCULAR ORDERS,

SALES.		DIVN. 1. § 1. P. S. ESTATES—Continued.		SALES. No. Page.	
FURTHER MODIFICATIONS.		FURTHER MODIFICATIONS.		G. O.	
				8 Feb. 31.	
				C. O.	
				25 Feb. 31.	
4295	Confirmation 15 days.	I. Co. R. shall not confirm for 15 days from the day of sale; and the			102. 175
4296	Appeal 15 days from confirmation.	II. Fifteen days allowed for period of appeal to S. B. R. shall be calculated from the date of confirmation,			
4297	Invalidity alleged by defaulter stays possession.	III. If the appellant be a recorded proprietor, and ground of appeal involved question of validity, all proceedings to give possession shall be stayed,			102. 175
4298	In all other cases if appeal be frivolous.	IV. In any other case of appeal by whomsoever preferred, if Comm. sees grounds to believe,			
4299	Collusive to shut out purchaser.	1. That the objections are frivolous or unfounded,			
4300	Purchaser.	2. That the appeal is in collusion with the defaulter, or			
4301	Mortgage concealed.	3. With a view to withhold possession from the purchaser,			
4302	Co. R. may over.	4. Or on ground of alleged mortgage or private transfer, not made known to Collector,			102. 175
4303	Purchaser admissible on security.	C. R. may temporarily arrange for the management of the lands and security of the rights and interests of the purchaser,			102. 175
4304	Appeals only through Co. R. and in 15 days.	V. If auction purchasers be entrusted with the management, adequate security to be taken to provide for the contingencies of reversal by the S. B. R.,			102. 176
4305	Restriction validity S. B. R.	Appeals to the S. B. R. must be presented, in sale cases, (to others the rule is not applicable,) to the C. R. within fifteen days from the date of confirmation, and are only admissible, through any other course, on the ground of unavoidable prevention, or of the petitions having been so presented but not forwarded,			196. 379
4306	Which they will determine in all cases.	The Sudder Board of Revenue can only receive appeals from decisions of confirmation on the ground of invalidity of the sale, ..			233. 445
		And the S. B. R. are the authority to determine on validity or otherwise, consequently ALL appeals must be transmitted to them,			269. 495
ASSISTANTS.					
4307	Sale of Land for arrears.	If an Assistant have power to conduct sales in the Khas Department, conferred by the S. B. R. he may be empowered by a C. R. to sell generally for arrears without further reference,		C. O.	
				16 June, 37.	
					395. 733
BILLS OF SALE.					
4308	Right in Homesteads sold.	An amended Bill of Sale was circulated, explaining that the proprietary right in the Homestead of the defaulter is transferred to the purchaser as absolutely as that of any arable land;		C. O.	
				23 Dec. 34.	
4309	But defaulter retains.	The Ex-zemindar retaining a right of permanent occupation on the payment of an equitable rent,			236. 448
4310	Opposite course Mymensingh.	The orders originated in a reference from Mymensingh, where the opposite practice of allowing the Zemindar to retain a proprietary interest had prevailed,			236. 448
4311	Amended form.	The form of Byasmeb circulated as above, having been drawn up without sufficient advertence to the alterations induced in point of form by Reg. VII. 1880, an amended form was circulated,		C. O.	
				6 Feb. 35.	
					239. 462
CONFIRMATION.					
4312	Lower Provs.	In the Lower Provinces or p. s. districts Co. R. may		R. P. C.	
4313	Powers of Co. R.	With power of the late Bd. Rev. authorize sales and confirm— or annul on proof of invalidity,		XVII.	
					.. 17

## PRESIDENCY BOARDS OF REVENUE.

SALES.		DIVN. I. ; I. P. S. ESTATES—Continued.	SALES. No. Page.
4314	Confirmation after 30 days.	But final order of confirmation was not to issue until 30 days after sale, .. .. .	R. P. C. xviii. .. 18
4315	Defaulter might appeal.	Within the above period, the party whose lands were sold might petition the C. R., .. .. .	.. .. 18
4316	And stay confirmation.	In which case confirmation was to be withheld pending the report to S. B. R. and their orders, .. .. .	.. .. 18
4317	Legal confirmation final.	But no sale legally confirmed could be set aside otherwise than in the manner prescribed by the Regulations, .. .. .	.. .. 18
4318	Cs. R. not restricted to invalidity.	It was explained that a C. R. was not restricted in confirming a sale to validity or invalidity, .. .. .	C. O. 2 Mar. 29. 6 . 54
4319	But judge by circumstances.	He was to exercise his discretion in confirming or annulling, as "on consideration of the circumstances set forth" he might judge proper, .. .. .	.. .. 6 . 54
4320	Additional powers Cs. R.	Subsequently it was ordered that in districts permanently settled, the C. R. should in all cases of sale exercise the same powers of annulment and confirmation as were confided to the late Bd. Rev. without restriction, .. .. .	G. O. 8 Feb. 33. C. O. 25 Feb. 31.
4321	Confirmation stayed 15 days.	But should not confirm a sale until fifteen days after the day, .. .. .	102 . 175
4322	Now 30 days.	Period previous to confirmation extended to thirty days, .. .. .	G. O. 20 Sept. 31. 123, 196 C. O. 30 Sept. 31.
4323	Sanction of Govt. sale of t. s. estates.	The sale of t. s. estates, .. .. .	R. P. C. xvii. .. 17
4324	And of estates, settle. agreed to, not confirmed.	And of estates, confirmation of settlement not passed, but for which the Maliks have given Durkhasta require sanction of Govt. without restriction, .. .. .	G. O. 20 Sept. 36. 323 . 586 C. O. 5 Oct. 36.
DEPUTY COLLECTOR, IX. 33.			
4325	DEPUTY COLS. may not buy.	Deputy Cols. IX. 33, are precluded from becoming purchasers at sales in their districts for arrears of Revenue, by the Rules of Secs. 18 to 21, XI. 22 and previous enactments, .. .. .	C. O. 1 June. 35. 263 . 487
EUROPEANS.			
4326	EUROPEANS may buy ; —no restriction.	Europeans may purchase estates at sales for arrears of Revenue, &c. without any obstruction, (See No. 2648 et seq.) .. .. .	G. O. 1 Mar. 36. C. O. 289 . 518 7 Mar. 36.
INTERFERENCE WITH COLLECTORS.			
4327	Cs. Rev. may investigate without appeal.	It was ruled on a reference from the C. R. Bauleah ; that a C. R. can call for a Col.'s proceedings (Cl. II. 37, XI. 22), without being petitioned by parties considering themselves aggrieved, .. .. .	G. O. 4 Dec. 32. C. O. 166 . 276 2 Jan. 33.
LOTBUNDEES.		LOTBUNDEES.	
4328	Not to include penalty.	Orders were issued prohibiting Cols. from including penalty in their Lotbundeas (See previous orders, Nos. 3031 and 3138), .. .. .	C. O. 9 Jan. 37. 346 . 648
MOKHTARS.			
4329	To certify powers.	Mokhtars bidding at sales are to be called upon to certify their powers, and their Mokhtarnames to be filed with the proceedings, .. .. .	C. O. 22 Nov. 28. 100 . 75
NEW CURRENCY.			
4330	REFERENCE.	Rules for applying the new currency to sale proceedings will be found at Nos. 998 et seq. head COIN, COINAGE, CURRENCY, .. .. .	C. O. 25 April. 36. 300 . 532

## DIGEST OF CIRCULAR ORDERS,

## SALES.

DIVN. I. § 1. P. S. ESTATES—Continued.

SALES. No. Page.

## PERIODICAL SALES.

## PERIODICAL SALES.

4331	PROPOSED BY GOVT.	The Board were consulted, and addressed the Local Authorities on a proposition for limiting the advertisement and sale of P. S. Estates to two or three periods in the year.	G. O. 10 Nov 34. C. O. 5 Dec. 34.	
4332	Convenient periods inquired.	The Cs. R. were requested to report what periods would be the most suitable for such sales, .. ..	233 . 444	
4333	Reg. VII. 30, modified.	The orders in question contain the FOLLOWING MODIFICATIONS of Reg. VII. 30.		
4334	(Experimental plan being contemplated.)	NOTA BENE. It was first requested that the S. B. R. would after communication with the Local offices, submit, (if they should deem it expedient,) rules of practice (to be introduced if necessary into a Regulation) for the experimental introduction of the system of periodical sales into particular districts of the several divisions, .. ..	233 . 445	
4335	Sales at discretion of Cols.	I. Cols. to use their discretion in the advertisement and sale of Estates, .. ..	233 . 445	
4336	Unrestricted by Reg. VII. 30;	They need not advertize Estates AS AN INVARIABLE RULE, under Sec. 6, Reg. VII. of 1830, .. ..	233 . 445	
4337	But guided by circumstances.	If they should consider that measure useless or unnecessary for the realization of the Revenue, .. ..	233 . 445	
4338	Under Secs. 4 & 5.	And they will use their discretion in so doing under Secs. 4 and 5 of said Regulation, .. ..	233 . 445	
4339	Fixed periods and special exceptions.	II. Under this discretion, the Cols. in some districts would probably, it was observed as a general rule, fix particular periods for the sales, making exception of particular Estates in balance, which they might consider it proper to advertize and sell immediately, .. ..	233 . 445	
4340	Would lead to practical information.	And this would probably be the best mode by which the S. B. R. could try the effects of their proposed measure, and be guided by the result in suggesting rules of practice, &c. .. ..	233 . 445	
4341	Inquiry before the advertisement.	III. If the Cols. were to satisfy themselves by proper inquiry, and thus to ascertain before the issue of the advertisements in what cases indulgence might really be granted on good and sufficient grounds, .. ..	233 . 445	
4342	Would render sales more frequent.	In such case, Estates once advertized would generally be sold, which would alike be beneficial in realizing the Revenue, and in encouraging people to invest their money in purchases of landed property, .. ..	233 . 445	

## PERSIAN VERSION.

## PERSIAN VERSION OF RULES.

4343	Rules 25 Feb. 31.	Persian version of the Rules passed by Govt. on the 8th February 1831, was circulated, .. ..	C. O. 19 April, 31.	107 . 178
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## PLACE OF SALE.

## PLACE OF SALE.

4344	Sudder Station, unless with sanction.	All sales of land to be invariably made at the Sudder Station, and if in any case, a deviation be necessary, Col. to report circumstances to C. R. and obtain a special order, .. ..	C. O. 11 Sept. 29.	45 . 106
4345	In camp illegal.	The above orders were passed in consequence of ILLEGAL SALES IN CAMP. It was ruled that such sales were contrary to Reg. XI. 22, which directs that the PLACE of SALE shall be definitively mentioned in the advertisement, .. ..	45 . 106	

LIABILITY  
Interest and  
Penalty from  
Amulnameh.

## PURCHASER'S LIABILITIES AND POSSESSION.

4346	Interest and Penalty from Amulnameh.	A purchaser is not responsible for interest and penalty for any period antecedent to the date of the Col.'s Amulnameh, .. ..	G. O. 28 Jan. 35. C. O. 24 Feb. 35.	242 . 457
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## PRESIDENCY BOARDS OF REVENUE.

## SALES.

DIVN. I. § 1. P. S. ESTATES—Continued.

SALES. No. Page.

- 4347 *Possession stayed pending appeal.* In cases of appeal the C. R. will stay all proceedings to give possession till receipt of final orders, .. .. 1 Sept. 29. 43. 105 C. O.
- 4348 *Given not to be disturbed but by the Courts.* After the period of appeal has elapsed, and possession has been given to purchaser by the C. R., the order of confirmation by C. R. shall not be disturbed, except by decree of a Court of Justice, .. 43. 105

## REVERSALS.

## REVERSALS.

- 4349 *Ca. R. cautioned.* When the provisions of Reg. VII. 30 were modified in order to the experimental adoption of a plan of periodical sales, and authority was left with the Cola. to exercise their discretion in bringing estates to sale, it was ordered that the powers of the Ca. R. should "remain as at present" but they were requested to be cautious in the fulfilment of their duties, .. .. 233. 445 G. O. 10 Nov. 34. C. O. 5 Dec. 34.
- 4350 *Payment after sale no ground.* Bearing in mind that payment, or tender of payment, after a sale, is not ground of reversal, without other good and sufficient reason, .. .. 233. 445
- 4351 *Tendency to depreciation.* And that every instance of capricious reversal of a sale is injurious to the Govt. by its tendency to induce defaulters to withhold payment and to deter people from bidding at sales, thus reducing the value of the Estates, .. .. 233. 445

REFERENCE. See also § 7, SALES TO GOVERNMENT under this head, No. 4407.

## SALE REPORTS.

- 4352 *Reports. Amended heading.* A modification was introduced into the headings of sale Reports, in order to shew that due notice is given of intended sale, &c. .. 30 May, 37. 379. 705 C. O.
- The following is the revised form.

Division. \_\_\_\_\_  
 Zillah \_\_\_\_\_  
 \_\_\_\_\_ } Appellants. \_\_\_\_\_  
 Sale of \_\_\_\_\_  
 Date of the arrear falling due \_\_\_\_\_  
 Date of receipt of advertisement in the Moofussil. \_\_\_\_\_  
 Date of sale, \_\_\_\_\_  
 Date of confirmation, \_\_\_\_\_ .. .. 379. 705

## TULUBANA.

- 4353 REFERENCE. Rules were prescribed for levying TULUBANA q. v. No. 6110, — 115. 190 UNREPORTED SALES.

## UNREPORTED SALES.

- 4354 *Explanation after a month. Statements.* Statements of unreported sales were required to be furnished every month with explanations of any case in which there might be a delay to report beyond 30 days, .. .. 293. 523 C. O. 14 Mar. 36.
- Attention was drawn to neglect of the above orders, .. 30 May, 37. 363. 710 C. O.

## § 2. OF UNSETTLED ESTATES.

- 4355 SANCTION OF GOVERNMENT. Sales of lands not under the p. s. are to be reported for the confirmation of Govt. .. .. XVII. .. 17 R. P. C.
- 4356 AVERSION Unless The S. B. R. addressed the C. R. Patna, citing orders indicating the extreme reluctance of Government to sanction the sale of an Estate not permanently settled, unless satisfied, .. 4 Sept. 32. To Patna only
- 4357 *Wilful default.* Of wilful default.
- 4358 *Failure of other means.* And that every milder process had been tried in vain, .. .. 150. 245

## DIGEST OF CIRCULAR ORDERS,

SALES.		DIVN. I. § 2. UNSETTLED ESTATES—Continued.	SALES. No. Page.
4359	<i>Complete explanation required.</i>	The C. R. was instructed to explain to the Collector, that it would be necessary to furnish in any such case, A most complete explanation of the facts of the case,	To Patna only 4 Sept. 32. 150. 245
4360	<i>On conduct, and</i>	Of the conduct and situation of the responsible parties, and	
4361	<i>Circumstances.</i>	Of the circumstances of the estate, and of its agricultural population,	150. 246
4362	<i>Jettawah case.</i>	The case was that of Mouzah Jettawah,	150. 245
§ 3. OF ESTATES UNDER ACTUAL ENGAGEMENTS, UNCONFIRMED.			
4363	<i>If DURKHASTS BE GIVEN.</i>	On a representation from the C. R. Patna, and of the S. B. R. it was ordered that,	G. O. 20 Sept. 36.
4364	<i>Estates liable to sale.</i>	Estates under settlement,—the proprietors of which have given Durkhasts accepting the terms, are liable to sale for arrears of Revenue pending confirmation of the settlement by Govt.	C. O. 5 Oct. 36. 323. 586
4365	<i>Under report to Govt.</i>	But under the Rules for the sale of estates not p. s., report must be made to Govt. for its sanction,	323. 586
4366	<i>Firmness will prevent ruin.</i>	The Govt. look to a firm and consistent pursuance of such a course to prevent those parties from running into ruinous balances,	323. 586
4367	<i>Analogy, cases in appeal.</i>	As in the analogous case of parties allowed to continue in possession pending an appeal,	323. 586
4368	<i>Disposal of settlements.</i>	Every exertion should be made to guard against delay in disposing of settlement cases,	323. 587
4369	<i>Consideration before sale.</i>	And all reasonable consideration should be shewn to proprietors before a sale.	323. 587
4370	<i>But sale actual if legal.</i>	But they must be impressed with the conviction that all strictly legal sales will under these circumstances be upheld,	323. 587
§ 4. OF ESTATES UNDER ATTACHMENT.			
4371	<i>Estates under attachment.</i>	Whenever it may be contemplated to sell an estate held under attachment by order of the Civil Court, for an arrear of Revenue, communication must be made to the Judge at the time of advertising, that the opportunity may be afforded of paying up the balance,	C. O. 13 Feb. 18. 43 - 229
4372	<i>Notice requiring</i>	Previous notice to adjust accounts must be served on defaulting proprietors of attached estates	C. O. 30 May, 37.
IN THE VERNACULAR LANGUAGE,			
4373	<i>Attendance.</i>	Requiring attendance in person or by Vakeel, and intimating that	
4374	<i>Adjustment.</i>	If he do not attend, adjustment will be made in his absence.	378. 704
4375	<i>Responsibility of C. R.</i>	Serious responsibility will attend the omission of these precautions by the C. R.,	378. 704
§ 5. OF ESTATES UNDER BUTWARRA.			
4376	<i>A PAYING CO-SHARER MAY BUY AT A SALE a share in default.</i>	It is ruled that a Co-sharer of a joint undivided estate, under process of Butwarra, who has paid his share of the arrear under Sec. 33, XIX. 14, may purchase the share of a defaulting co-parcener in the same estate, at a sale for arrears of Revenue.	C. O. 15 Feb. 36. 281. 506
4377	<i>Strictly legal.</i>	Such a purchase openly and avowedly made, would be strictly legal, as the Law only prohibits purchases by a defaulter.	281. 506
4378	<i>Mymensingh case.—Mr. Pringle's opinion as above.</i>	The case out of which the foregoing Circular Orders arose, was referred from Mymensingh. Mr. D. Pringle the Collector held that if a TWELVE-ANNA sharer, saving an estate by payment of the interest and penalty due on a FOUR-ANNA share, should become the purchaser when the estate might eventually be put up for the public demand,—he saw no legal objection.	281. 505

## PRESIDENCY BOARDS OF REVENUE.

SALES.		DIVN. I. § 5. ESTATES UNDER BUTWARRA—Continued.	SALES.	No. Page.
4379	<i>Butwarra unnecessary.</i>	And under this desirable consummation the necessity for a Butwarra would cease to exist, .. ..	C. O.	15 Feb. 36. 281. 506
4380	<i>Purchaser would recover in Court.</i>	The larger proprietor would immediately recover in Court, the amount paid in the first instance, to save the whole Estate, of which the separate Towjee in the office would be all the proof required, ..		281. 506
4381	<i>C. R. agreed as to the result.</i>	The C. R. considered the consummation in the case under notice desirable, .. ..		
4382	<i>But questioned the legality.</i>	But doubted the legality if the Estate were an Ijmalee property, till the completion of the Butwarra, .. ..		281. 506
4383	<i>S. B. R. overruled the objection.</i>	The S. B. R. overruled the objection on the precedent of a Jessore case, .. ..		281. 506
		Mode. Process of Sale.		
4384	<i>Advertisement sale.</i>	Estates under Butwarra to be ADVERTISED ENTIRE, but shares in balance, only, to be sold, .. ..	C. O.	20 Feb. 37. 355. 662
4385	<i>Exemptions.</i>	Exemption of shares to be noted off in the margin of the lotbunde, and in the account sales, .. ..		
4386	<i>To be notified.</i>	And publicly notified at the time of sale, .. ..		355. 662
4387	<i>FURTHER EXPLANATION.</i>	In another C. Order, the Rules for regulating the practice are concisely laid down; as follow, .. ..	C. O.	1 Aug. 37.
4388	<i>Advertisement.</i>	The whole Estate with its entire jumma must be ADVERTISED, .. ..		
4389	<i>One lot.</i>	In ONE lot, .. ..		408. 754
4390	<i>Balance entire or partial.</i>	Whether all the shares be in balance or a part only, .. ..		408. 754
4391	<i>Paying shares.</i>	But should any of the sharers have paid, or previously to sale, should they pay up their proportion (advertence being had to Cl. II. 34, XIX. 14), .. ..		
4392	<i>Exempted. Proclamation, Orders.</i>	His or their share must be exempted, .. .. By proclamation at the time of sale, .. .. By written order in the Lotbunde and sale proceedings, .. ..		408. 754 408. 754 408. 754
4393	<i>Defaulting shares sold.</i>	Only the shares or share still in balance shall be sold, .. ..		
4394	<i>In one lot, no fixed Jumma.</i>	In ONE lot, .. .. Without specification of a separate jumma. .. ..		408. 754 408. 754
4395	<i>Purchaser acquires rights and interests.</i>	Purchaser succeeds to the place, rights and interests of the late sharer or sharers, .. ..		408. 754
4396	<i>In an estate Ijmalee.</i>	The entire estate remains Ijmalee as before, .. ..		408. 754
§ 6. ILLEGAL SEPARATIONS BY SALE.				
4397	<i>IRREGULARITIES. Sales of fractional portions.</i>	Orders were issued in consequence of the inconvenience and risk attending irregular sales, without the prescribed partition, of fractional shares of divisions of estates, .. ..	C. O.	22 May, 27. 39. 67
4398	<i>Sales to be entire unless Butwarra.</i>	Estates are in future to be sold entire, unless they come under the provisions of Secs. 34 and 35, Reg. XIX. 14. .. ..		
4399	<i>Or information accurate.</i>	Or the Collector possess accurate information so that no risk will attend an allotment, .. ..		" "
4400	<i>Losses of seasons.</i>	Cases of hardship owing to losses of seasons to be reported. .. ..		" "
4401	<i>Proclamation.</i>	Proclamation to be made as a caution to the Zemindars, .. ..		" "
4402	<i>General investigation.</i>	General inquiries were instituted regarding sales, legal or illegal, of separated portions of joint undivided estates; — .. ..		206. 399
4403	<i>Purchasers of separated</i>	Purchasers, it was observed, have acquired only an Ijmalee interest and cannot be recognized, without a regular Butwarra, as inde-		



## DIGEST OF CIRCULAR ORDERS,

## SALES.

## DIVN. I. § 6. ILLEGAL SEPARATIONS—Continued.

## SALES.

No. Page.

portions not to be recognised. pendent Malgoozars, and excepting cases under Sec. 33. XIX. 14, all Revenue payments must be carried to credit of the entire estate,

— 206. 399

## § 7. SALES TO GOVERNMENT.

4404	<i>Instructions of Dns. to buy.</i>	Instructions were received from the Court of Directors, 10th Nov. 1834, to purchase Estates in the settled Provinces wherever it could be done without any sacrifice, .. ..	G. O. 19 Jan. 27. C. O. 13 Feb. 27.	86. 65
4405	<i>Govt. Orders to buy when arrear is not bid.</i>	Whenever the amount bid at a sale may not cover the arrear with interest and penalty, the Cols. are authorized to purchase the Estate on the part of Govt. ("obligatory" See No. 4430.)	G. O. 10 Nov. 34. C. O. 5 Dec. 34.	
4406	<i>Purchases to be farmed.</i>	And, if possible, such Estates are to be farmed, .. ..		233. 445
<b>Annulment of Sales to Govt.</b>				
4407	<i>RESTRICTION OF POWERS OF C. R.</i>	Sales of Estates purchased on account of Govt. cannot be annulled at the discretion of the C. R., where they are valid, and would be upheld if an individual were the Purchaser, .. ..	G. O. 3 Dec. 36. C. O. 9 Jan. 37.	344. 643
4408	<i>Intended indulgence must be reported.</i>	When the C. R. out of indulgence,—merely because it is a Govt. purchase, is desirous of withholding confirmation, the case must be reported for the consideration and orders of the S. B. R. .. ..		344. 643
4409	<i>CASE.</i>	The case out of which these orders arose was as follows:—		
4410	<i>Estate put up.</i>	An Estate under Butwarra was put up for sale for arrears on one share as well as in satisfaction of a decree, .. ..		344. 642
4411	<i>Attendance.</i>	Some wealthy Zemindars attended, .. ..		344. 642
4412	<i>Decree holder.</i>	There was an impression that the decree-holder would become the purchaser,		
4413	<i>And arrangement with him.</i>	For that party requested, and was promised, that if he purchased the Estate, no larger sum should be demanded as earnest-money than the amount of the Government Revenue. .. ..		344. 642
4414	<i>Bought by Govt.</i>	Govt. however eventually became the purchaser as the highest bidder, .. ..		344. 643
4415	<i>REVERSAL OF SALE—Inadequacy of price.</i>	But the Commissioner of Revenue on the grounds of inadequacy of price,		
4416	<i>Dissatisfaction.</i>	General dissatisfaction,		
4417	<i>Objections of Judge.</i>	Remonstrances of the Judge, and		
4418	<i>Higher offer.</i>	Offer of the decree-holder to give a much higher price,		
4419	<i>Good policy.</i>	Reversed the sale as a "matter of good policy," .. ..		344. 643
4420	<i>Being a Govt. purchase.</i>	Although, had it been a case of private purchase, he would not have felt himself justified in so doing, .. ..		344. 643
4421	<i>Col. REMONSTRATED.</i>	The Collector remonstrated, and brought the matter to the notice of the S. B. R. but they did not consider themselves authorized to interfere,—Cl. III. 24, XI. 22, .. ..		344. 643
4422	<i>S. B. R. REPORTED TO GOVT.</i>	The S. B. R. however, represented to Govt.		
4423	<i>Objecting to the proceedings.</i>	That the views of the C. R. if generally prevailing, would operate very prejudicially to Govt.—who, driven to buy estates for the most part deteriorated,—should not be deprived of the occasional set off of a profitable acquisition, .. ..		344. 643
4424	<i>And asked orders.</i>	Under these circumstances, the S. B. R. solicited orders to the effect above noticed, (See No. 4407.) .. ..		344. 643

## PRESIDENCY BOARDS OF REVENUE.

SALES.		DIVN. I. § 7. TO GOVERNMENT—Continued.	SALES.	No.	Page.
4425	GOVERNMENT concurring in objecting ;	Government in passing the order, remarked on the case (which they considered should have been reported to them before the C. R. decided the question,)	G. O.		
4426	Grounds ;—	That the C. R. did not exercise a sound discretion,	3 Dec. 36.		
4427	Decree-holder did not outbid.	As the decree-holder might have bought, by merely outbidding the Col., if he were ready, as asserted, to pay the Govt. Revenue,	C. O.		
4428	No invalidity.	And as the objections of the parties did not affect the validity of the sale, which was strictly and entirely legal,	9 Jan. 37.	344.	643
4429	Reply to defence of C. R.	The C. R. having remarked that the relinquishment of the purchase involved no consideration in connection with uncertainty as to sales for arrears, he was cautioned of the mischief and encouragement to default arising from capricious reversals on account of the inadequacy of price and dissatisfaction of the parties,	..	344.	644
4430	PURCHASE OF SHARES OF ESTATES not imperative.	It is not imperative on Cols. as in the case of entire Estates, to buy on account of Government, small shares of Muhals under Butwarra, when the bids do not cover the arrear with penalty and interest,	..	343.	644
		The above Rule, it will be observed, renders obligatory the previous orders of the 10th Nov. 1834, which had been understood to leave the purchases for Govt. to the discretion of the Collector in the case of entire Estates,	C. O.		
			23 May, 37.		
			..	376.	702
			..	376.	702

DIVISION II.—SALES OF ESTATES OF FARMERS  
AND SURETIES.

4431	SALE OF PROPERTY OF FARMERS AND SURETIES.	The Rules prohibiting sales of fractional portions of estates, apply only to sales of estates for their own arrears, not to Lands of Farmers and Sureties of Farmers, which are subject to Sec. 29, XI. 22 ; in which cases, not the Lands, but the "rights and interests" of the parties in the Lands are to be sold,	C. O.		
			22 May, 27.		
			..	329.	67

DIVISION III.—SALES OF ESTATES IN EXECU-  
TION OF DECREES.

4432	POWERS of Ca. R.	To be authorized by the Ca. R. under the provisions of Reg. XLV. 93; or other Regulations,	R. P. C.		
4433	To be furnished with copies and Eng- lish translations.	And the Court are directed to transmit to Cs. R. copies and English translations of decrees to be so enforced,	xix.	..	19
4434	As to late Bd. Rev.	In the same manner as under Sec. 9, IV. 93, or other Regulations to the late Bd. Rev.	..	..	19
4435	STATEMENTS.	Abstract Statements of sales under decrees were required to be furnished by Ca. R. to the S. B. R. and a Report to be made annually to Govt.,	R. P. C.		
			xxi.	..	19

DIVISION IV.—SALES BY THE SHERIFF OF  
CALCUTTA.

4436	REFERENCES.	See ADVOCATE GENERAL'S OPINIONS and SHERIFF OF CALCUTTA.			
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## DIVISION V.—ZEMINDAREE SALES.

4437	TALOOS, PREScriptive TENURES.	Taloos and prescriptive tenures are saleable only in satisfaction of summary awards for their own arrears,	C. O.		
4438	VIII. 19, Cl. VII. 15, VII. 99.	Under Reg. VIII. 19, and Cl. VII. 15, VII. 99,	19 June, 34.		
4439	*VIII. 19.	In regard to sales under Reg. VIII. 19,	..	214.	425
			..	214.	426

## DIGEST OF CIRCULAR ORDERS.

	DIVN. V. ZEMINDAREE SALES—Continued	SECURITY, &c. No. Page.
4440 <i>Stipulations on title.</i>	I. The title deeds must stipulate for the right of the Zemindar to sell for rent, ..	C O. 19 June, 84. 214. 426
4441 <i>Only twice in the year.</i>	II. Sales can only take place twice in the year, on the 1st Jeyt, and 1st Aghun, ..	214. 426
4442 <i>Own arrears.</i>	III. The arrear must be on account of the Talooq or tenures sold and ..	214. 426
4443 <i>Current or last past year.</i>	IV. For the current year or the one immediately expired, ..	214. 426
4444 <i>OTHER TENURES.</i>	V. All other tenures not so circumstanced, hereditary and transferable, can only be brought to sale under Cl VII 15 VII 99.	
4445 <i>Only through Civil Court.</i>	By application to the Dewanee Adawlut at the end of the year, ..	214. 426
4446 <i>All other practice illegal.</i>	Any other practice is illegal, and must be discontinued, ..	214. 426

## DIVISION VI—SALES OF HOUSES AND PERSONAL PROPERTY.

4447 <i>SALES BY MOONSIFFS.</i>	It was decided by the S D. A. that Cols. are not authorized, ..	G. O. 7 Mar 35.
4448 <i>Reference to Judge.</i>	Without reference to the Judge, ..	C O. 27 Mar 35
4449 <i>Necessary.</i>	To sell, through the Moonsiffs, houses and personal property attached by their Nazirs for arrears of Revenue. ..	252 472
4450 <i>Dacca case</i>	The question was originally mooted by the Judge of Dacca, Mr W Cracroft, in a case in which property in a different district had been attached, whilst the estate in balance remained unsold, ..	252 472
4451 <i>Construction by both Sudder Cts.</i>	The Judge addressed the S D. A. who referred the question to the S D. A. at Allahabad, and with their concurrence, ruled, that the Collector has not power to order sales by Moonsiffs without reference to the Judge, ..	252. 473

## SECURITY AND SURETIES.

## Bonds.

4452 <i>BONDS</i>	Attention was directed to the Bonds prescribed by orders of the late Bd Rev. of the 2nd Nov 1821 and 3rd April, 1829, to be entered into by the sureties of Treasurers, ..	C O. 24 April, 32 136. 217
4453 <i>FORMS.</i>	The forms, and others of several descriptions as modified since their first issue, will be found as under, ..	C O 3 April, 29.
4454 <i>Former, Khas Muhal.</i>	Hazirzaminee of the Farmer of a Khas Muhal, (See No 6290 Appendix) ..	12 . 61
4455 <i>Guardian.</i>	_____ of the Guardian of a Ward (See No. 6291 Appx)	12 . 64
4456 <i>Surburakar.</i>	_____ of a Surburakar of a disqualified Landholder, (See No 6292,) ..	12 . 65
4457 <i>Farmer.</i>	_____ of the Farmer of a Ward's Estate, omitted in its place, (See No 6324,) ..	212. 416
4458 <i>MAIZAMINEE. Treasurer.</i>	Malzaminee of a Treasurer of a Collector's Office, (See No 6322,) ..	212. 411
4459 <i>Farmer</i>	_____ of a Farmer of a Ward's Estate, (See No 6323,) ..	212. 413
4460 <i>Guardian.</i>	_____ of a Guardian of a Ward, (See No 6325,) ..	212. 417
4461 <i>Surburakar.</i>	_____ of a Surburakar of a disqualified Landholder, (See No. 6326,) ..	212. 419
4462 <i>Farmer, Khas Muhal.</i>	_____ of a Farmer of a Khas Muhal, (See No. 6327,) ..	212. 422

# PRESIDENCY BOARDS OF REVENUE.

SECURITY; &c.	Malzaminee—Hazirzaminee.	SECURITY; &c. No. Page.
4463 <i>Malzaminee and Hazirzaminee both to be taken.</i>	It was ordered that Malzaminee should be taken as well as the Hazirzaminee prescribed by Reg III. 94, from Revenue officers entrusted with the receipt and payment of public money,	G. O. 8 Dec. 17. C O.
4464 <i>Summary process.</i>	And an intention was expressed to legislate, rendering the responsible in the same manner as Revenue defaulters generally,	30 Dec. 17. 41. 39
4465 <i>Orders repeated.</i>	Similar orders were again issued in consequence of losses arising out of neglect of the foregoing orders, and the requisition of Hazirzaminee only,	C O. 9 Jan. 21. 55. 38
4466 <i>Both required</i>	It was repeated that Hazirzaminee and Malzaminee both should be taken,	.. ..
4467 <i>No prohibition.</i>	The rule requiring that Hazirzaminee SHALL BE TAKEN does not preclude the demand of MALZAMINEE also when nec essary,	.. ..
4468 <i>No summary process</i>	No power exists to recover summarily from a Malzamindar,	.. ..
4469 <i>But Govt. may sue.</i>	But Govt. can sue in the Courts on the Bond,	.. ..
4470 <i>And apply to the C Court.</i>	And application may be made on default, to prevent the surety from alienating his property and evading his responsibility,	.. 55 39
4471 <i>EXTENT OF SECURITY, not entire property.</i>	In consequence of the Malzaminee form of Bond requiring sureties to pledge their whole property, a new form was circulated,	C O. 17 June, 84, 212. 410
4472 <i>But commensurate and</i>	When Malzaminee is taken, security should always be commensurate with the trust,	.. 212. 410
4473 <i>Specific,</i>	Specific property must be pledged sufficient to meet any malversation,	.. 212. 410
4474 <i>i e equal to sum entrusted to principal</i>	i. e. the value of the pledge given by the surety must be equal to that of the property entrusted to the principal,	.. 212. 410
4475 <i>Other property answerable.</i>	Besides the property specifically pledged, any other property which may be possessed by the surety at the time of any malversation, must be held responsible for any deficiency,	.. 212. 410
MALZAMINEE OR HAZIRZAMINEE ?		
Question Discussed.		
4476 <i>QUESTION PROPOSED, MANAGERS OF WARDS' ESTATES</i>	This question, more particularly applicable to the case of managers of Wards' Estates, arose on the proposed appointment of Mr J C. Sutherland, the Executor under the Will of the late Raja Harce Nat Roy, to conduct the affairs of his extensive Estates, on behalf of the Minor, under the Court of Wards,	G O. 18 Nov. 33 C O. 1 April, 34. 201. 383
4477 <i>INQUIRIES.</i>	And the Government referred, and the Board circulated the inquiry, to ascertain the opinion of the local Authorities on a Proposition of the W S B. R.	.. ..
<i>W S B R their scheme for collections.</i>	To commit the charge of cash in extensive properties LIKE THE ONE IN QUESTION TO ONE OR MORE TUNHOLDERS, APPOINTED BY THE SUDDER TREASURER ON HIS OWN RESPONSIBILITY AND THAT OF HIS SURETY, to act as his Deputies, and remit all sums, beyond an amount authorized to be retained for contingencies, to the Sudder Treasury,	.. 201. 383
<i>S. B. R. refer to Govt.</i>	S B R. TO GOVERNMENT. Government was addressed by the Pres Board as to the security proposed by Mr. Sutherland—HAZIRZAMINEE,	.. 201. 383
4479 <i>Required Malzaminee from Mr. Sutherland.</i>	The Board had required MALZAMINEE, at the suggestion of Mr. Tulloh, the Comm. of Bauleah, the heavy outstanding assets amounting to eighteen lacs of rupees,	.. 201. 383

## DIGEST OF CIRCULAR ORDERS,

SECURITY, &c.	MALZAMINEE—HAZIRZAMINEE— <i>Contd.</i>	SECURITY, &c. No. Page.
4480 <i>Difficulty.</i>	Mr. Sutherland objected that the money security could not be furnished, .. .. .	G. O. 18 Nov. 33. 201. 384
4481 <i>Its purchase and consequences.</i>	Except under payment of a consideration which would swallow up the allowance assigned for the duty, and compel the employment of the surety's nominees, .. 4 .. .. .	C. O. 1 April, 34. 201. 384
4482 <i>Mr. Bird concurs in Mr. Sutherland's objections.</i>	The Second Member Mr. W. W. Bird agreed, and considered that the sureties would look to the estates rather than remuneration for their risk, and was less reluctant than his Colleague to instal Mr. Sutherland, as solicited by the mother and the widow, the executrices, upon Hazirzaminee, .. .. .	201. 384
4483 <i>Advantage of his services.</i>	The Members concurred that his services might greatly benefit the estate, .. .. .	201. 384
4484 <i>Otherwise the Members differ.</i>	But if his agency were to be dispensed with, differ as to the course to be pursued, .. .. .	201. 384
4485 <i>Mr. Pattle would farm.</i>	The Senior Member Mr. Pattle would farm, as in the minority of the late Raja was successfully done, in preference to dispensing with Malzaminee, .. .. .	201. 385
4486 <i>Mr. Bird would leave the point to the C. R.</i>	Mr. Bird would leave the management at the discretion of the Commissioner, being adverse to the farming system altogether, except in unavoidable cases, .. .. .	201. 385
INQUIRY BY GOVT.		
4487 <i>Inquiries by Govt. wherefore Malzaminee is taken?</i>	Government enquire why Malzaminee is uniformly taken in such cases, when the Regulations require Hazirzaminee only, .. .. .	201. 385
4488 <i>And why not dispense with it?</i>	And whether as a general rule Malzaminee might not be dispensed with, .. .. .	201. 385
REPLY OF S. B. R.		
4489 <i>S. B. R. Senior Member refers to old Rules.</i>	The Senior Member in reply referred to G. O. of 5th December 1817, para. 4, requiring as a general rule, that Malzaminee as well as Hazirzaminee be taken in addition to the security prescribed by Reg. III. of 1794, from all native officers entrusted with receipt and payment of public money, OR WITH THAT OF INDIVIDUALS, .. .. .	201. 386
4490 <i>Responsibility of sureties.</i>	When it was intimated that a Regulation would be passed rendering sureties liable to like proceedings as Rev. defaulters, .. .. .	201. 386
4491 <i>Draft required, summary process.</i>	And subsequently the Board were called upon to prepare a draft of a Regulation on the 26th Sept. 1822, .. .. .	201. 386
4492 <i>Security taken, Regulation overlooked.</i>	The first orders were circulated and Malzaminee consequently taken,—the last overlooked. .. .. .	201. 386
4493 <i>Malzaminee indispensable.</i>	Mr. Pattle would not in any case dispense with Malzaminee, and would render the sureties responsible in all cases, and liable to summary process, in the same manner as Revenue Defaulters generally, .. .. .	201. 387
4494 <i>Mr. Bird questions uniform Malzaminee.</i>	Mr. Bird questioned the uniformity of the practice of taking Malzaminee, .. .. .	201. 387
4495 <i>Impossible.</i>	And urged the impossibility of obtaining it in all cases. .. .. .	201. 387
4496 <i>And Khas management impracticable.</i>	And the impracticability of Khas management if the rule were absolute, .. .. .	201. 387
4497 <i>Present law sufficient.</i>	He considered the present law sufficient, .. .. .	

## PRESIDENCY BOARDS OF REVENUE.

	MALZAMINEE—HAZIRAMINEE—Contd.	SECURITY, &c.	Nº.	Page.
4498	<i>Would withdraw the orders.</i>	And suggested that the orders above referred to be withdrawn, and the local Authorities enjoined, instead, to bring to punishment Native officers guilty of employing public money to their own advantage,	G. O. 18 Nov. 33. C. O. 1 April, 34.	201.388
	REFERENCE TO S. B. R.			
4499	<i>Reference to W. S. B. R.</i>	Government referred the points at issue to the Western Board ;		
4500	<i>Their reply.</i>	And transmitted their reply, as under, with the orders which follow,		201.388
4501	<i>Malsaminee unnecessary.</i>	The Western Board observe, that both Members concur that Malsaminee from Surburakars of Wards' Estates is unnecessary,...		201.388
4502	<i>Under a system of Collection.</i>	Presuming that the charge of cash in extensive properties like the one in question, should be committed to Tuhseeldars appointed by the Sudder Treasurer, on his responsibility and that of his sureties, and remittances made to the Sudder Treasury of all sums received beyond a sufficiency for contingencies,		201.388
4503	<i>Successfully in practice.</i>	The same system pursued with Tuhseeldars, entrusted with Collections beyond three lacs of rupees per annum, and embezzlement never heard of in a tolerably well managed district,		201.389
4504	<i>The observations general.</i>	The above observations, it was remarked, were general, and exceptions might occur,		201.389
4505	<i>General objection against Malsaminee.</i>	The W. S. B. R. concur in the general objection to the requisition of Malsaminee to such a considerable extent, and to the trammels in which it involves the party who is obliged to prove it,		201.389
4506	<i>Practice.</i>	Ordinarily settlements are made of Wards' Estates, and the management entrusted to Surburakars, against whom no reasonable objection could lie,		201.389
4507	<i>Question their decision and other plans.</i>	Under other arrangements than those adverted to above, the W. S. B. R. were disposed to question whether Haziraminee alone would be found sufficient,		201.389
	GOVT. ORDERS.			
	DECISION OF GOVERNMENT.			
4508	<i>Malsaminee not absolute.</i>	Government do not think necessary the requisition of Malsaminee as a general rule,		201.388
4509	<i>Exceptions un/frequent.</i>	Exceptions will not be frequent, if precautions of the Western Board be strictly attended to.		201.388
4510	<i>But old orders remain.</i>	But it is not considered necessary to withdraw the orders of 5th Dec. 1817, and 26th Sept. 1822,		201.388
	REMARKS OF MR. COMM. TULLOH.			
4511	<i>Mr. Tulloh objects.</i>	The following observations in an extract of a letter, from Mr. Comm. Tulloh, are appended to the Circular Orders,		201.389
4512	<i>Surburakars appoint Amlah.</i>	Mr. Tulloh remarks that the Mofussil Amlah are under Sec. 11, Reg. X. of 1793, appointed by the Surburakars,		
4513	<i>And the case cited inapplicable.</i>	And the observations of the W. Board inapplicable; choice of men does not rest with the Ct. of Wards,		201.390
	Release of Sureties.			
4514	<i>Requisition to administer.</i>	Sureties of deceased Farmers should be called upon to administer for the unexpired portion of a lease, or to provide a successor, transferring their responsibility,	C. O. 6 Aug. 22.	53.44
4515	<i>Default.</i>	In default, they should be proceeded against for any arrears.		
4516	<i>Against attachment without notice.</i>	Attachment by the Col. without reference to the surety has been ruled fatal to his responsibility,		" "

## DIGEST OF CIRCULAR ORDERS,

<b>SECURITY, &amp;c.</b>	<b>Release of Sureties—Continued.</b>	<b>SECURITY, &amp;c.</b>	<b>No.</b>	<b>Page.</b>
4517 <i>No obstruction.</i>	No obstruction should be thrown in the way of his watching his own interests, .. .. .	C. O.	6 Aug. 22.	63. 44
4518 <i>Liability.</i>	In point of equity, he is only answerable for the Farmer's engagements, .. .. .	" "	" "	" "
4519 <i>MYMENSINGH.</i>	On a reference from Mymensingh, it was declared,	C. O.		
4520 <i>CASE ON DEMISE.</i>	On demise of one of the sureties of a Treasurer and application for his release,	22 July, 34.		
4521 <i>Fresh security.</i>	That fresh security should be required from the Treasurer within a reasonable time, .. .. .			216. 427
4522 <i>Removal in default.</i>	And if not furnished the Treasurer to be removed, .. .. .			216. 427
4523 <i>Return of Bond.</i>	The Bond to be restored to the heirs,			
4524 <i>In either case after satisfaction.</i>	PROVIDED THAT THERE BE NO DEFAULCATION TO SATISFY, under either contingency as above, .. .. .			216. 427
<b>Revision and Returns.</b>				
4525 <i>By Cs. R.</i>	Under orders of the Ct. Drs. (2nd Feb. 1861.) the S. B. R. required Cs. R. to obtain and furnish an annual return of all securities of persons in charge of public money, .. .. .	C. C.	2 Aug. 31.	117. 193
4526 <i>They send details.</i>	The Cs. R. having transmitted the detailed Reports furnished by the Collectors, were informed			
4527 <i>Themselves responsible.</i>	That the responsibility for the revision of securities rests entirely with themselves, .. .. .	—		168. 277
4528 <i>They are not required.</i>	Their annual Report therefore should merely certify that the duty of superintendence has been exercised, and that they are satisfied,	—		168. 277
<b>Scale of Security for Treasurers.</b>				
4529 <i>SCALE.</i>	At the recommendation of the S. B. R., Govt. have determined that the scale according to which security shall be taken from native Treasurers, shall be 50,000 rupees in the larger, and 25,000 in the smaller Zillahs, .. .. .	G. O.	21 June, 36.	
4530 <i>Proportionate Table.</i>	The S. B. R. in conformity to the spirit of the above instructions, issued a "Proportionate Table;" the orders being only prospective, .. .. .	C. O.	11 Oct. 36.	326. 591
4531 <i>REFERENCE.</i>	The Table is No. 6353 in the Appendix, .. .. .			326. 592
<b>Tests of Securities.</b>				
4532 <i>SECURITY within Jurisdiction of Sup. Court.</i>	The practice of taking the security of persons and property within the Jurisdiction of the Supreme Court, for Farmers, Surburakars, Guardians, and others having led to inconvenience, .. .. .	C. O.	10 April, 35.	254. 474
4533 <i>Prohibited prospectively.</i>	The S. B. R. prohibited such security prospectively, and the Cols. and Dep. Cols. were instructed to take such precautions as should effectually prevent the acceptance of the security of property so situate in future, .. .. .			254. 474
4534 <i>DEFECTIVE TITLES.</i>	Adverting to the defective inquiries made into the title of sureties to the property which they pledge, .. .. .	C. O.	8 Feb. 36.	
4535 <i>Removal of Bonds.</i>	And having discovered that security Bonds are made away with, the S. B. R. passed the following orders, .. .. .			280. 504
4536 <i>Moofussil Ishthihar.</i>	I. An Ishthihar shall be issued, and put up at the Moofussil Cutcherry or residence of the surety, or in a conspicuous place of the village in which is the land pledged, in presence of two respectable inhabitants, .. .. .			280. 504
4537 <i>Thanah notice.</i>	II. And (through the Magistrates) at the Police Thanah where the property is situate, in all instances obtaining the Darogha's Receipt,			280. 504

## PRESIDENCY BOARDS OF REVENUE.

<b>SECURITY, &amp;c.</b>	<b>Tests of Securities—Continued.</b>	<b>SERISHTEDARS.</b>	<b>No.</b>	<b>Page.</b>
4538 <i>Inviting objection.</i>	The notice to call upon claimants to the pledged property (to be clearly set forth) to claim or object in one month. . . . .	C. O.	8 Feb. 36.	280 . 504
4539 <i>Plea to bar future claim.</i>	1. In failure of which "the inadmissibility of their pleas of objection will be pleaded in bar to any future claims wheresoever preferred," . . . . .	..	..	280 . 504
4540 <i>Insufficiency.</i>	2. After, the expiration of the term, the local Authority shall either reject the security, . . . . .	..	..	280 . 504
4541 <i>Rejection or approval.</i>	If there be objection involving any doubt of its sufficiency, or give such other order as the result of his inquiries may indicate, . . . . .	..	..	280 . 504
4542 <i>Acceptance.</i>	3. Having accepted security, he shall at once have the Bond registered, . . . . .	..	..	280 . 505
4543 <i>Registry.</i>	Functionaries upon whom these duties devolve, will incur a serious responsibility for injurious consequences of neglect, either to Government or individuals, . . . . .	..	..	280 . 505
<b>SERISHTEDARS.</b>				
4544 <i>Responsibilities to be kept up.</i>	Serishtedars are not on any account to be permitted to evade their responsibilities on account of the conduct of any branch of the duties of the establishment in common with their European Superior, . . . . .	C. O.	19 April, 33.	175 . 285
4545 <i>Signatures and attestations.</i>	And no native functionary, especially the principal, shall neglect his obligation in regard to the official signature and attestation of papers requiring it, . . . . .	..	..	175 . 285
4546 <i>NOTORIOUS MALPRACTICES to be reported publicly.</i>	The S. B. R. hold a Serishtedar responsible for public report without loss of time to his superiors, of discreditable acts and malpractices of any inferior grade of native Omlah, . . . . .	C. O.	24 Mar. 36.	296 . 526
4547 <i>Serishtedar responsible.</i>	When from the circumstances or notoriety of the case, he must be fully acquainted with their culpability, . . . . .	..	..	296 . 526
4548 <i>Connivance inferred.</i>	Connivance or participation will be inferred from any neglect, and he will be liable to instant dismissal, . . . . .	..	..	296 . 526
4549 <i>Watchfulness his duty.</i>	It is his duty to give timely notice to his superior of every thing reprehensible, &c. . . . .	..	..	296 . 526
4550 <i>Want of knowledge is a disqualification.</i>	And a plea of want of knowledge of mal-practices notorious and extensive, will render him liable to dismissal for incompetency, . . . . .	..	..	296 . 526
4551 <i>Adherence enjoined.</i>	Careful effect to be given to this doctrine, as a measure calculated to assist very materially in the suppression of the corruption and speculation at present so notoriously the character of the native officers in every department, . . . . .	..	..	296 . 526
4552 <i>Responsibility of Heads of offices Native and European.</i>	And they should consider that nothing will promote this important end so much as making the Heads of offices in the native departments, as well as the uncovenanted European officers, aware of their responsibility, to check to the best of their ability, every species of malpractice and dishonesty on the part of those placed under them, . . . . .	..	..	296 . 527
4553 <i>Local communication on the case.</i>	A letter to the Comm. was at the same time transmitted, referring to a system of fraud and oppression alleged against a record keeper's Nazir, . . . . .	..	..	296 . 527
4554 <i>The case clear.</i>	The Board observed that it was impossible to avoid the conviction that the accused had pursued a system of extortion, . . . . .	..	..	296 . 527
4555 <i>Col.'s neglect also.</i>	Which system could not have obtained, had the Collector exercised a proper control, or had he been accessible to the people, . . . . .	..	..	296 . 527



## DIGEST OF CIRCULAR ORDERS,

SERISHTEDARS.	Malpractices.—Cautious.	SETTLEMENTS.	No.	Page.
4556 <i>Proclamation of offenders irregular.</i>	The Comm. had proposed that the record keeper should be proclaimed as disqualified for public employment.	C. O.	24 Mar. 36.	296. 527
4557 <i>Previous conviction necessary.</i>	But the Board observed that Sec. 4, IL 13, contemplates conviction of the parties before a Court of Justice, previously to such a step.	..	..	296. 527
4558 <i>A case in point.</i>	And they refer to a case, in which, though the parties were dismissed by Govt. upon proof of malversation and forgeries, as there did not appear to be such full proof as would ensure a legal conviction, Govt. did not consider that any further measures could with propriety be adopted.	..	..	296. 527
4559 <i>Local cautions.</i>	There are further cautions, in regard to the case, merely local, which are embodied in the above Circular,	..	..	296. 528
4560 <i>Question of a knowledge of English.</i>	The S. B. R., in the opinion of Government, over-rate the importance of a knowledge of English, in a Serishtedar of a Col.'s office.	G. O. 30 June, 37.	..	400. 737
4561 <i>Objections of Govt. to the requisition.</i>	Reasons of Govt. for not requiring such knowledge as an indispensable qualification for the appointment. Proposed increase of the salary of the Serishtedar of the 24-Pergunnahs, (See No. 2478, et seq.)	11 July, 37.	..	400. 738

## SETTLEMENTS.

## General Rules and Principles.

4562 <i>MINUTE OF LORD W. BENTINCK.</i>	The Minute of Lord Wm. Bentinck, the Gov. General, embodying the deliberations of Govt. in regard to the best means of simplifying and expediting the existing process for the survey and settlement of unassessed lands throughout the Presidency. (See No. 4663, et seq.)	G. O. 19 April, 33. C. O. 12 Nov. 33. Gov. Genl.'s Minute, 26 Sept. 32.	..	190. 317
4563 <i>DIRECTIONS TO S. B. R.</i>	Together with a letter to the Presidency S. B. R. under date 19th April 1833, directing them to suggest any modifications necessary to adapt the general scheme to peculiar circumstances in any of the districts in the Lower Provinces, where settlement operations are in progress,	..	..	190. 350
4564 <i>Whose opinion required regarding Cuttack survey.</i>	And to submit an opinion as to the expediency of forming a Scientific Survey in Cuttack.	..	..	190. 351
4565 <i>Employment of natives on settlements.</i>	Also as to the employing Natives with extensive and independent powers to make the settlements, were circulated by the S. B. R. with reference to Regulation IX. of 1833,	..	..	190. 342
4566 <i>NEW RULES.</i>	Together with the following Rules in supersession of all former orders, excepting those contained in the Rules of Practice,	..	..	190. 308
4567 <i>Modified forms, English record.</i>	Para. 1. Regards forms of the English record and samples of Persian Statements, in future to be furnished with settlements,	..	..	190. 309
4568 <i>Orders rescinded.</i>	Para. 2. Rescinds Circular Orders of the 12th January, 1827, 12th December, 1828, 12th July, 1831,	..	..	190. 309
4569 <i>Reference to Persian forms.</i>	Para. 3. The Persian forms as well as the form of Abstract of results of inquiries by the Ameen who makes preliminary investigation, &c., are annexed,	..	..	190. 309
4570 <i>Settling officer's remarks.</i>	The settling officer may add his own remarks after personal inspection of the lands, to the Ameen's proceedings,	..	..	190. 309
4571 <i>Considerable difference from Ameen.</i>	If he differ materially, he will adapt the form of the Khoodad, and engross his and the Ameen's Statement in parallel Columns of his Roobkaree, with the necessary additions on his own account,	..	..	190. 309

## PRESIDENCY BOARDS OF REVENUE.

	General Rules—Continued.	No. Page.
4572 Slight differences.	Or if slightly differing a marginal annotation will suffice, his own Roobukaree being filled up in the prescribed form,	G. O. 19 April, 83. 190. 309
4573 Reports Col. and Co. R.	The Report of the Col in English to be full, noting all details, as well as that of the C. R.	C. O. 12 Nov. 33. 190. 309
4574 Opinions of Co R.	The Commissioner's Report to state that officer's opinion, whether a particular form of the data assumed by Collector are, or are not being is prescribed, correct, See No 5297.	.. 190. 309
4575 Documents for S. B. R.	The Commissioner is to forward to Sudder Board the following papers only.	..
4576 Roobukaree.	1st. The Collector's Roobukaree (without the Persian forms),	.. 190. 309
4577 English Abstract	2nd The Tabular English Statement,	.. 190. 310
4578 Durkhast.	3rd. The Proprietor's Petition accepting or refusing the terms of settlement,	.. 190. 310
4579 Boundary, &c. cases	4th. The papers elucidating any dispute of the nature described in paragraph 8,	.. 190. 310
4580 Final decree.	5th. To these should be added 1 The final decree of Resumption, (See No 1733.) 2. The Rooceedad of the Ameen, (See No. 5297.)	..
4581 Rooceedad.	Para 4 Inquiries need not extend beyond the heads indicated in the accompanying form,	.. 190. 310
4582 Needful inquiries	Excepting however any points, the immediate adjustment of which is necessary to the prosperity of the Estate,	.. 190. 310
4583 Emergent matters	1st Disputes regarding boundaries or possession, or	..
4584 Disputes.	2nd. Complex rights or liens upon the soil,	.. 190. 310
4585 Inquiries into rights.	The Board trust that the simplicity of the plan will both incline, and enable settling officers to pay more attention to checking, and testing, by local investigation, the Reports of their native subordinates, and to adjust the assessment on equitable terms,	.. 190. 310
4586 Greater care expected	Guarding on the one hand against any undue sacrifice of the interests of the State, and on the other against the manifest and grievous evils of over-assessment,	.. 190. 310
4587 Cautions against under and over-assessment.	Para. 5. Having ascertained the area, the main object is then to discover the rent actually received by the Proprietor from his tenants,	.. 190. 310
4588 Areas—rent.	This is the only safe and practicable foundation of calculating the public Jummah, hence no pains should be spared in getting at this basis,	.. 190. 310
4589 Rent the proper foundation of Jummah.	If unattainable, or the accounts obtained be suspicious, the next best criterion is to ascertain the rent paid for similar description of land, under like circumstances in the adjoining estates,	.. 190. 310
4590 Cautions in determining estimates of rent.	Recollecting always to apply these tests to all information acquired from the parties connected with the estate,	.. 190. 310
4591 Local inquiries	Para 6. 1st. Disputes for boundaries or possession,	..
4592 Badly. disputes.	2nd. Complex rights or liens upon the soil and the like,	..
4593 Complex rights, &c	Are to be adjudicated at discretion of the Settling Officer under the provisions of Reg. VII. 33, or Sects. 5, to 10, IX. 33.	.. 190. 311
4594 To be adjudicated by Settling Officers.	The Western Rules are a guide for resort to Panchayats, and are applicable as well to boundary disputes as to all points of difference between individuals.	.. 190. 311
4595 Panchayats. Between individuals.	..	..

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.	<i>General Rules—Continued.</i>	SETTLEMENTS.	No. Page.
4596 <i>And the State and individuals.</i>	Or between the State, in case of Khas Muhals, and proprietors of lands confining with them, . . . . .	G. O.	
4597 <i>Exceptions.</i> Reg. III. 28	Excepting disputes regarding boundaries of Muhals declared liable to assessment under Reg. III. 28. . . . .	C. O.	19 April, 33. 190. 311
4598 <i>Sp. Comm. III.</i> 28 <i>superintend</i> <i>their own decrees.</i>	These are determined by the Sp. Comms. III. 28, who are alone competent to superintend the execution of their own decrees, . . . . .		12 Nov. 33. 190. 311
4599 <i>To apply W.</i> <i>Provs. Rules.</i>	Local Authorities will accommodate the W. Provinces instructions to the circumstances and institutions of the L. Provinces, . . . . .		190. 311
4600 <i>Claims to</i> <i>proprietary right.</i>	Para. 7. Claims for proprietary rights and immunities are generally to be referred to the Courts, and can only be adjudicated by the Settling Officers, . . . . .		190. 311
4601 <i>Cause of action</i> <i>one year.</i>	1. If cause of action shall have arisen within one year previous to complaint, . . . . .		
4602 <i>Only as regards</i> <i>the jumma.</i>	2. And only so far as necessary to adjudicate the extent of interest of parties in possession for the due allotment of the Government jumma, not old or extraneous claims. . . . .		
4603 <i>Special exception,</i> <i>cases assigned to</i> <i>time of settlement.</i>	3. Except however cases in which an order may have been passed on petition of the party, that the claim should be decided at the time of settlement, . . . . .		190. 311
4604 <i>Abstracts in</i> <i>Roobukarees.</i>	Para. 8. Abstract of any proceeding of the nature referred to in Paras. 6 and 7, to be embodied in the Settling Officer's Persian Roobukaree, and, . . . . .		190. 311
4605 <i>Ryuts at fixed</i> <i>rates.</i>	Where the rights of Ryuts to possession of particular fields at fixed rates are involved, the attention of the Settling Officer is directed to Para. 50 of the instructions of the Western Board (q. v. in loco), . . . . .		190. 312
4606 <i>Definition of</i> <i>the term Ryut.</i>	The term <i>Ryut</i> is defined to signify all under-tenants (not hired laborers) who do not claim coparceny in proprietary immunities, . . . . .		190. 312
4607 <i>Jungulbooree</i> <i>Ryuts.</i>	<i>Jungulbooree Ryuts</i> in Soondurbuns, &c.—This tenure where lands have been reclaimed from heavy forests, involves the same privileges and protection, as those attaching to "the hereditary Ryut whose ancestor first broke up the soil," (See Para. 44, Gov. Genl.'s Minute,) . . . . .		190. 312
4608 <i>No Asameewar</i> <i>Jummabundee</i> <i>from Col.</i>	Para. 9. No Asameewar Jummabundee required from the Collector, . . . . .		190. 312
4609 <i>Only aggregate</i> <i>fixed rates.</i>	Only the aggregate of land, (see Tabular Statement,) occupied by Ryuts with rights of occupancy at a rent fixed, . . . . .		
4610 <i>Or principles.</i>	Or determined by a fixed principle, . . . . .		190. 312
4611 <i>Persian Record.</i>	But names (See Para. 3, of these orders) and extent of holdings to be entered in the Persian Roobukaree, . . . . .		190. 312
4612 <i>No new privileges.</i>	With especial caution that it is only a record of existent, not the creation of new privileges, . . . . .		190. 312
4613 <i>Proprietor's</i> <i>Jummabundee.</i>	Para. 10. As soon as settlement is determined upon, the proprietor must give in an Asameewar Jummabundee, . . . . .		
4614 <i>Specification.</i>	With specification of fields held by Ryuts at fixed rates, if any such exist, . . . . .		
4615 <i>Khuteeronee.</i>	And a Khuteeronee of the fields held by each—a check on the Ameen's Returns, . . . . .		190. 312
4616 <i>MALIKANA, &amp;c.</i>	Para. 11. In regard to Malikana and village expenses, refers to G. G.'s Minute 26th September 1832, Para. 13, viz. . . . .		

## PRESIDENCY BOARDS OF REVENUE.

	General Rules—Continued.	No. Page.
4617 <i>Gout. share 70 to 75 per cent.</i>	Government share 70 or 75 per cent. on gross or Cutcha Jumma-bundes, .. .. .	G. O. 19 April, 33. 190.313
4618 <i>Remainder distributed.</i>	The remainder to cover expenses of collection, risks and proprietary profit thus distributed	C O. 12 Nov. 33.
4619 <i>Malikana.</i>	Malikana not less than 10, nor more than 20 per cent	
4620 <i>Expenses.</i>	Expenses not less than 5, nor, (under any circumstance*) more than 15 per cent, ..	190.313
4621 <i>Nature of Malikana.</i>	Malikana to include, 1, the sum to which Malikis are entitled in case of recusancy, and,	
4622 <i>Adjustment.</i>	2. Allowance for trouble, responsibility and risk of seasons, ..	190.313
4623 <i>Judgment, caution, excess.</i>	Stability of a settlement depends on judgment in estimating Malikana—evils of giving too hard a bargain with Mulgoozars, ..	190.313
4624 <i>Village expenses.</i>	Para 12. Adverts to misapprehension in regard to Village expenses.	
4625 <i>Not an immunity.</i>	1. It is confounded with Malikana and looked upon as immunity, ..	190.313
4626 <i>Nor compensation for risk.</i>	2. Others mix up with this item risk of collection or crop, ..	190.313
4627 <i>Restriction, servants.</i>	But it should be restricted to Putwarees and Chowkeedars' wages, ..	
4628 <i>Actual expenses.</i>	And unavoidable expenses of management and collection, ..	190.313
4629 <i>Enhancement of Malikana.</i>	The sum proposed as Malikana though above the limits laid down in the Minute of the Gov. Genl. should nevertheless be inserted in its place in the Returns, ..	190.313
4630 <i>To be determined by Govt.</i>	In order that the Supreme Council may determine as to any special exception. ..	190.313
4631 <i>Not by raising "expenses."</i>	Which is preferable to swelling village expenses to make up for deficient Malikana, .. .. .	190.313
4632 <i>Joint proprietors</i>	Para. 13. If there be several proprietors, they may nominate, and will be left to determine "whether one or more shall engage for the whole Mouza, or different individuals for each Puttee or share,"—the voice of the majority prevailing, .. .. .	190.313
4633 <i>ENGLISH STATEMENTS. Former measurements, &amp;c</i>	Para 14 Guides to the English form and Statement. 1. Columns regarding former measurements, assessments and collections to be left blank, or filled up according to circumstances ..	190.314
4634 <i>"Former Jumma"</i>	Viz "Former Jumma," can only be filled up when the Muhul has been on the rent-roll or farmed out on account of Government, .. .. .	190.314
4635 <i>Cols. 14, 15, 16.</i>	2. In Cols 14, 15, and 16, subordinate distinctions not materially affecting the amount of rent, need not be particularized, ..	190.314
4636 <i>Column 18.</i>	3. Column 18, to exhibit the rent ACTUALLY FOUND TO BE PAID, whether too high or too low .. .. .	190.314
4637 <i>Assets.</i>	But great judgment should be exercised in raising the "Assets assumed as the basis of settlement" above the rent in column 18, ..	190.314
4638 <i>Caution against raising basis beyond computed assets.</i>	And it should scarcely ever be practised in regard to Current Revenue, except on unexceptionable proof of 1. Collusion on part of proprietor, or 2 Of his receiving less than a fair and just rent, with reference to neighbouring villages. .. .. .	190.314
4639 <i>Modified plan.</i>	This was subsequently modified,—column 18, is to contain only such results as the settling officers consider to be correct data of the quantity and quality of the land, and rates of rent guiding to the basis of settlement, .. .. .	C O. 27 Mar. 35. 251.471

## DIGEST OF CIRCULAR ORDERS,

## SETTLEMENTS.

## General Rules—Continued.

## SETTLEMENTS. No. Page.

4640	<i>Cols. 17 and 14.</i>	Therefore col. 17 should correspond with column 14, and	C. O.	
4641	<i>Cols. 18 and 16.</i>	Column 18 with col. 16 in regard to total amounts,	27 Mar. 35.	251. 471
4642	<i>Caution against raising the basis beyond the rent.</i>	Caution was at the same time enjoined in raising the assets assumed as the basis of settlement above the rent ascertained to have been paid to the Proprietor,		251. 471
4643	<i>Admissible grounds.</i>	Unless rated too low, or under circumstances of unfair dealing; particulars of which are to appear in the 8th heading of the Persian Roobukaree, .. .. .		251. 471
4644	<i>Russuddee.</i>	4. If assessment be made Russuddee, or at a progressive increase,	G. O.	
4645	<i>Entry in Statement.</i>	"Assets assumed as basis of settlement" must be then entered as the rent will stand when the Jumma has reached its maximum:— in this case,	19 April, 33. C. O.	
		1. Proprietary and other deductions to have reference to the like period of full Revenue,	12 Nov. 33.	
		2. Jumma of intervening years needs to be stated under Remarks, .. .. .		190. 314
4646	<i>Julkur, Bunkur, &amp;c.</i>	5. Assets assumed as basis of settlement to include Julkur, Bunkur and Goorcattee, and other legal cesses, particulars of which must be entered in Ameen's Statement, and verified by Collector, .. .. .		190. 315
4647	<i>Introduced into amended abstract.</i>	These cesses and the details of the Russuddee arrangements are all introduced into the amended form of English Abstract, (See No. 6347, Appendix.)		
	<i>Instructions.</i>	GENERAL INSTRUCTIONS.		
4648	<i>Para. 7 to 15 Minute.</i>	Para. 15. 1. Enjoins particular attention to Paras. 7 to 15 of Gov. Genl.'s Minute—Board will clear up any doubts, .. .. .		190. 315
4649	<i>Cautious progress.</i>	2. Object of first season's operation rather to ascertain the course to be followed in future, than rapid progress, .. .. .		190. 315
4650	<i>No neglect of other duties.</i>	3. Other important duties not to be neglected for the revision of settlements, .. .. .		190. 315
4651	<i>Immediate check to native agency.</i>	4. No measurements, &c. to be undertaken beyond the Collector's powers of checking them:—necessity for shewing that Ameens and Tuhseeldars are watched, .. .. .		190. 315
4652	<i>Test settlements.</i>	5. First settlement in each district to be furnished at the earliest possible date, with a view to obviate misapprehension and improve the system, .. .. .		190. 315
4653	<i>ENCLOSURES.</i>	The following are Abstracts of the important Revenue Records appended to, and noticed in the abovementioned Circular Orders,.. .. .		190. 316
	<i>Instructions Western Board.</i>	EXTRACTS FROM INSTRUCTIONS OF THE ALLAHABAD BOARD, TO THE SEVERAL COMMISSIONERS IN THE W. PROVINCES.		
4654	<i>Boundary disputes.</i>	Para. 10. Course to be pursued with reference to boundary disputes, .. .. .		190. 316
4655	<i>Assistants.</i>	One or more Assistants to be deputed to adjudicate them, .. .. .		190. 316
4656	<i>Private arrangement.</i>	11. Option to be left of private accommodation or arbitration in 7 days, the Assistant having visited the spot:—such adjustment to be recorded, .. .. .		190. 316
4657	<i>Arbitration.</i>	12. If offer declined or dispute not adjusted, Assistant will proceed as follows, .. .. .		190. 316
4658	<i>Procedure if pressed.</i>	13. On selection of a Pergunnah for settlement, Collector will obtain from Tuhseeldar, a list of names and residences of Zemindars or persons in good repute, a copy of which is to be furnished to Assistant, .. .. .		190. 316
	<i>Lists of jurors.</i>			

## PRESIDENCY BOARDS OF REVENUE.

SETTLEMENTS.		General Instructions—Continued.	SETTLEMENTS.	No. Page.
4659	<i>Notice to parties.</i>	Para. 14. Assistant to cause a notice to be served on the parties to the boundary dispute, to prepare their proofs within three days, .. .. .	G. O. 19 April, 33. C. O. 12 Nov. 33.	190. 316
4660	<i>Selection of Panchayuts.</i>	Para. 15. Having taken at random fifteen or twenty names from the Tuhseeldar's list, he shall summon them, and draw three or five by lot, .. .. .	..	190. 316
4661	<i>Challenge of assessors.</i>	Para. 16. Assistant to allow challenge on account of relationship, alliance, connection, enmity, debt, &c. recording facts and reasons for setting aside, .. .. .	..	190. 316
4662	<i>Assessors chosen, 3 or 5.</i>	These three or five selected assessors to decide by the award of the majority, .. .. .	..	190. 316
4663	<i>Assistant to mark off.</i>	Para. 17. The Assistant then with aid of the assessors shall proceed to mark off boundaries, and discharge the assessors, .. .. .	..	190. 316
4664	<i>Execution of decree.</i>	Para. 18. Under Sect. 8, Reg. IX. of 1833, no appeal,—and decree to be immediately executed, .. .. .	..	190. 316
4665	<i>Unless C. R. or S. B. R. interfere.</i>	Unless Commissioner, under control of S. B. R. shall direct a reference to another Panchayat for any special reason, * * * * *	..	190. 316
4666	<i>Tenures at fixed rates.</i>	Para. 49. The only remaining cases are claims of cultivators denied by proprietors, to hold particular fields at fixed rates, or rates determinable by a fixed principle, .. .. .	..	190. 317
4667	<i>Procedure as above.</i>	Para. 50. Process in such cases the same as in Paras. 11 to 18 above, for boundary disputes, provided that either party, if he object to the Panchayat, shall have the option of an appeal to the Collector under Reg. VII. 1822. .. .. .	..	190. 317
4668	<i>Appeal open to Col.</i>	Collector to explain this privilege to the parties in each case as it arises, .. .. .	..	190. 317
4669	<i>REVISED FORMS. REFERENCE.</i>	(Revised Forms of English Abstract will be found at Nos. 6346, without, and 6347 with a Russuddee arrangement.)		
G. G.'s MINUTE.		Minute of the Governor General,		
		DATED, SIMLA 26TH SEPTEMBER, 1832.		
		ON ARRANGEMENTS TO BE ADOPTED FOR THE FUTURE SETTLEMENT AND SURVEY OF THE WESTERN PROVINCES.		
4670	<i>Previous discussions.</i>	Para. 1. Adverts to deliberation and discussions on the subject, .. .. .	..	190. 317
4671	<i>Changes of opinions.</i>	Para. 2. Also to recorded documents, explaining altered opinions to arise from longer experience, .. .. .	..	190. 317
4672	<i>Correspondence cited.</i>	Para. 3. Cites correspondence received and considered since his Lordship's last Minute.		
4673	<i>Time for action not to be deferred.</i>	Para. 4. Notices neglect of local Authorities to reply to the 13 queries circulated with the Resolution of the 22nd December, 1830, Para. 92; and want of ample information; but considers that the time has arrived for acting upon the information possessed, .. .. .	..	190. 318
4674	<i>CLASSIFICATION.</i>	Para. 5. The divisions of the subject are the		
4675	<i>Rights of Govt.</i>	FISCAL RIGHTS OF GOVERNMENT,		
4676	<i>Of Agriculturists.</i>	RIGHTS OF THE AGRICULTURAL COMMUNITY, AND		
4677	<i>Security of both.</i>	MEANS BY WHICH BOTH MAY BE SECURED, .. .. .	..	190. 138
FISCAL RIGHTS OF GOVERNMENT.		Fiscal Rights of Government.		
4678	<i>Land Revenue.</i>	Para. 6. The chief source of Revenue has consisted from time immemorial in a portion of the produce of the Land, .. .. .	..	190. 318

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.	<i>Fiscal Rights—Continued.</i>	SETTLEMENTS. No. Page.
4679 <i>Indeterminate.</i>	Historical research has elicited no established principles for determination of the assessment,	G. O. 19 April, 88.
4680 <i>British or Native.</i>	Either under the British or Native Rule,	C. O. 190. 318 12 Nov. 88.
4681 <i>Alleged limitation (Hindoo) of 1-6th questioned.</i>	The limitation of the share of the State to <i>one-sixth</i> of the produce under the Hindoo Governments which has been contended for, is questioned,	.. .. . 190. 318
4682 <i>Collateral evidences adduced by Sir T. Munro.</i>	Sir Thos. Munro quoted,—“ had the public assessment, as pretended, ever been as in the books of their sages, only a sixth or a fifth, or only even a fourth of the gross produce, the payment of a fixed share in kind and all the expensive machinery requisite for its supervision never could have been wanted,”	.. .. . 190. 318
4683 <i>Ct. of Drs. cited; they question one-third or other rate.</i>	PARA. 7. His Lordship cites Para. 34, of the letter of the Ct. of Drs. to the Govt. of Fort St. George, 12th December, 1831, in which a doubt is expressed as to the standard of assessment being one-third or any other proportion,	.. .. . 190. 318
4684 <i>Basis of former years preferred.</i>	The Court prefer adjustment of the demand on the basis of former years.	.. .. . 190. 318
4685 <i>Mr. Pringle, Bombay C. S. cited.</i>	PARA. 8. His Lordship next cites Mr. Pringle of the Bombay Civil Service, regarding certain Pergunnahs in Poonah, arguing that Sir Thos. Munro's estimate might have been the fair proportion at that period.	.. .. .
4686 <i>Rates must vary.</i>	But that the rate must be variable. The surplus after deducting expenses from the gross produce of the Land is the measure of its power to pay an assessment,	.. .. . 190. 319
4687 <i>Objections to fixed rates.</i>	But any fixed tax tends to throw out of cultivation the inferior soils, and to create an artificial monopoly in favor of those most profitable,	.. .. . 190. 319
4688 <i>SIR T. MUNRO Ceded Districts 1807.</i>	PARA. 9. His Lordship cites the Report of SIR THOS. MUNRO as Principal Collector of the Ceded Districts, proposing the Ryutwar settlement of those districts in 1807, as the probable ground-work of the opinion that his assessment was <i>ONE-THIRD</i> ,	.. .. . 190. 319
4689 <i>Abool Fuzul; Akbar one-third.</i>	1. That Abool Fuzul estimates the assessment of Akbar at <i>ONE-THIRD</i> .	.. .. .
4690 <i>Other authorities, one-fourth.</i>	2. Other Authorities fix it at <i>ONE-FOURTH</i> of the gross produce,	.. .. . 190. 319.
4691 <i>Objection.</i>	3. But it must have been higher, or the Land would have become private property,	.. .. . 190. 319
4692 <i>It must have been one-half.</i>	As this did not occur it must have been nearly <i>one-half</i> .	.. .. . 190. 319
4693 <i>As Aurungzeb's.</i>	The above agrees with Aurungzeb's assessment.	.. .. . 190. 319.
4694 <i>One-half.</i>	He took not more than <i>one-half</i> ,	.. .. . 190. 319
4695 <i>Remission leaving one-half.</i>	If the crop were injured, remission was made so as to leave the Ryuts <i>one-half</i> .	.. .. .
4696 <i>One-half to one-third.</i>	If they died and others succeeded, the rent was reduced if more than half produce, and raised if less than <i>one-third</i> ,	.. .. . 190. 319
4697 <i>Never more than 2-3rds to Ryuts.</i>	Thus the Ryut got <i>one-half</i> , and in no case more than <i>two-thirds</i> .	.. .. . 190. 319.
4698 <i>As in Ceded districts.</i>	This mode of assessment prevails in the Ceded districts, the Ryut's share being limited as above.	.. .. .
4699 <i>Ryut's share nearer one-half.</i>	But it is generally nearer to <i>one-half</i> than <i>two-thirds</i> .	.. .. . 190. 319

## PRESIDENCY BOARDS OF REVENUE.

SETTLEMENTS.		Fiscal Rights—Continued.	SETTLEMENTS.	No. Page.
4700	<i>Land would become private at one-third.</i>	If the Ryot were allowed to pay a rent of one-third, and enjoy the remainder, he would not relinquish, and all cultivated land would soon become his private property.	G. O. 19 April, 33. C. O.	190. 319
4701	<i>Not otherwise.</i>	If more than one-third, the land will not become private property,	12 Nov. 33.	190. 319
4702	<i>Enam Land.</i>	Land formerly Enam is adduced as an instance.	.. ..	190. 320
4703	<i>At one-third saleable.</i>	If the rent be one-third, it is saleable; if more, it is seldom so; and often abandoned.	.. ..	190. 320
4704	<i>One-third a practicable assessment.</i>	One-third of the gross produce is the rate at which persons not cultivators can rent land from Government,	.. ..	190. 320
4705	<i>And the highest that should be levied.</i>	The above rate is therefore considered the highest to which assessment can be carried, or a permanent settlement of the Ceded districts should be made,	.. ..	190. 320
4706	<i>But Sir Thos. Munro was not thus guided.</i>	PARA. 10. One-third of the gross produce was however assumed as the average, but Sir Thos. Munro did not proceed upon this theory in making his settlements,	.. ..	190. 320
4707	<i>His method.</i>	His method was as follows;—		
4708	<i>Estimate.</i>	The total Revenue of the district was fixed in a few days by comparing,		
4709	<i>Native Princes.</i>	Collections under Native Princes,		
4710	<i>Company.</i>	———— under the Company's Government from its commencement,		
4711	<i>Assessors.</i>	Estimates of ordinary and head Assessors,		
4712	<i>Intelligent natives.</i>	Opinions of intelligent natives,	.. ..	190. 320
4713	<i>Col. assessed 5 to 15 per cent. lower.</i>	The Collector's assessment was usually 5 to 15 per cent. lower than the assessor's estimate,		
4714	<i>Detail erroneous.</i>	For, proceeding by single fields, the aggregate became greater than could easily be realized,	.. ..	190. 320
4715	<i>No standard possible.</i>	PARA. 11. The Gov. Genl. next adverted to the impracticability of fixing an invariable standard even upon net produce,	.. ..	190. 320
4716	<i>Maximum proposed.</i>	But, in his Minute of the 20th January 1832, he had observed that a maximum might be fixed, and that the relinquishment of 30 to 35 per cent. on the gross rent would be sufficient, as a remunerating return, to cover expenses of collection and risks,	.. ..	190. 320
4717	<i>Explanation.</i>	By "gross rent" meaning "the proportion of the produce, or the value of the produce remaining, after defraying the expenses of labor and the profits of stock,"	.. ..	190. 321
4718	<i>Regulation VII. 22, 20 per cent.</i>	PARA. 12. Cl. II. 7, VII. 22, prescribes 20 per cent. on the Jumma as the ordinary deduction, in favor of the Zemindars,	.. ..	190. 321
4719	<i>Which would indicate 10 to 15 per cent., for expenses.</i>	To make this correspond with the maximum above indicated, about 10 or 15 per cent. on the gross or Kucha Jummaabundee must be assumed as the expense of collection,	.. ..	190. 321
4720	<i>On Kucha Jummaabundee, Govt. share 70 to 75 per cent.</i>	PARA. 13. His Lordship considers that the gross or Kucha Jummaabundee being ascertained, 70 to 75 per cent. should be taken as the Govt. share,	.. ..	190. 321
4721	<i>Remainder for expenses, &amp;c.</i>	Leaving the remainder to cover all the expenses of collection,	.. ..	190. 321



## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.		Fiscal Rights—Continued.		SETTLEMENTS. No. Page.	
4722	Malikana, 10 to 20 per cent.	Of which remainder, 10 to 20 per cent. to go as Malikana,	O. O.	19 April, 33.	
4723	Expenses 5 to 15 per cent.	5 to 15 per cent. as expenses—not more than 15 per cent. under any circumstances,	C. O.	12 Nov. 33.	
4724	Provision for more advantageous settlements.	PARA. 14. The Board had recommended a higher per centage, when such deduction would still warrant the demand of a large increase on the present assessment; such cases should be special exceptions,			190. 321
4725	Gov. Genl.'s opinions.	PARA. 15. His Lordship states his own notion of the nature of the Govt. assessment,			190. 321
4726	Revenue or Tax.	1. Next to the general term Revenue, Tax the most appropriate designation,			190. 321
4727	On rent.	2. It is levied, where there are acknowledged LANDHOLDERS, on RENT,			190. 321
4728	On produce after expenses.	3. And where there is NO MIDDLEMAN, on the produce after deductions; viz. wages of labor and profits of stock,			190. 321
4729	With allowance to cultivating owners.	4. And where the CULTIVATOR is the OWNER, a certain PRO-PRYETARY allowance is granted,			190. 321
4730	Not on produce.	5. In neither case is the demand to be proportioned to the value of the products grown; which would tend,			
4731	Discouraging to costly articles.	1. To discourage cultivation of the richer articles,			
4732	And would check their production.	2. And render it the interest of the Landholder to check, such cultivation in anticipation of a settlement,			190. 321
RIGHTS OF THE RYOTS.		Rights of the Agricultural Community.			
4733	No complexity. Would recognize all connected.	PARA. 16. His Lordship sees no variety or complexity of tenure, and would secure all the rights of the parties recognized under the distinctions of the preamble of Regulation VII. of 1822, viz:			
4734	With the Land;	1. Owners,	} Of the Land, .. .. .		190. 321
		2. Occupiers,			
		3. Managers,			
		4. Cultivators,			
4735	With Produce;	5. Gatherers,	} Of the produce, .. .. .		190. 321
		6. Disposers,			
4736	With Rental;	7. Collectors,	} Of rent or Revenue payable on account of the land or its produce, ..		190. 321
		8. Appropriators,			
4737	Cesses, &c.	9. Payers,	} Of cesses, contributions or perquisites,		190. 321
		10. Receivers,			
4738	And fractional portions.	11. Residents,	} Of parcels of a village or Muhal, ..		190. 321
		12. Owners,			
		13. Occupiers,			
		14. Holders,			
Property in the Soil.					
4739	DEFINITION of S. B. R. on deputation.	PARA. 17. In regard to proprietary rights, in the t. s. Provinces, the definition of the S. B. R. on deputation may be adopted, as stated in their letter of the 25th May, 1831; with an exception to be noticed, (See Para. 22, No. 4755.)			190. 322
4740	Zemindaree.	Viz. 1. Zemindaree; usually in fractions of a rupee			
4741	Putteedaree.	2. Putteedaree; in fractions of a Beegah,			190. 322

## PRESIDENCY BOARDS OF REVENUE.

SETTLEMENTS.		Property in the Soil—Continued.	SETTLEMENTS.	No.	Page.
4742	G. G.'s opinion.	PARA. 18. His Lordship in his Minute of the 29th February last, has recorded his opinion,	G. O.	12 Nov. 33.	
4743	Putteedaree, original.	I. That the PUTTEEDAREE is the original tenure of the country, the only proprietors being the Ryuts or whole agricultural community, .. .. .	C. O.	19 April, 33.	190. 322
4744	Zemindaree Talooqdaree adventitious	II. That the ZEMINDAREE or TALOOQDAREE Tenure is adventitious and artificial. Generally a creation of the Moghul Government,—the Zemindar or Talooqdar (not the village Zemindar or Malik) being merely a contractor with the Govt. for the Revenue*, .. .. .			190. 322
4745	Created by the Moghuls.	* NOTE AT FOOT OF PAGE.—Mr. MILL's evidence before a Committee of the House of Commons is cited—Lands were generally in possession of Ryuts with rights of perpetual occupancy, hereditary tenants and cultivators. From these the demand of Govt., having no limit, was collected. Practices induced a standard beyond which the Govt. would not readily go, but it was understood that it might go as far as it pleased. This was generally the full rent—without middlemen—a disposition for summary collections led to the frequent interposition of middlemen mere renters—a district was rented, and the man held it only pending his lease. This summary process was carried to a considerable extent in Bengal, and men of eminence and family acted as Revenue managers of considerable districts;—the tendency of every thing to become hereditary in India, led to succession of son to father, and in that situation the Zemindars were found by the British Government.			
4746	These, by the P. S.	PARA. 19. These people have been declared by the Permanent Settlement,			
4747	PROPRIETORS to prejudice, it is said, of others.	THE PROPRIETORS OF THE SOIL, .. .. . And its opponents argue that it destroyed the rights of the real proprietary classes, .. .. .			190. 322 190. 322
4748	But those rights no longer were of value.	BUT, IN BENGAL, every thing constituting the value of such rights had been obliterated long before the Permanent Settlement, and the agricultural community were not on a worse footing than before, .. .. .			190. 322
4749	The P. S. however rendered difficult their restoration.	Though it might have been practicable and equitable to assign the benefit of the limitation of the Govt. demand to a different class, the worst effect fairly attributable to the measure is, that it rendered more difficult the restoration of any rights to them, .. .. .			190. 322
4750	UNSETTLED PROVS.—property without middlemen.	PARA. 20. In the unsettled Provinces the case is different: proprietary interests are found in the immediate occupants without any middlemen, .. .. .			190. 323
4751	Exceptions Zemindaree and Talooqs created by	PARA. 21. There may exist proprietary tenures, Zemindaree and Talooqdaree, (the Talooqdaree being in the unsettled Provinces large Zemindaree tenures) to be preserved. These tenures have arisen out of, .. .. .			
4752	Capital,	Individual capital having founded village communities.			
4753	Descent,	Acquisition of proprietary interests from ancestral occupation, or .. .. .			
4754	Or other cause.	Some other competent origin. .. .. .			190. 323
4755	THIRD CLASS OF PROPERTY—not in fractions of a rupee or begha.	PARAS. 22 to 24. As noticed in PARA. 18, the two distinctions of the S. B. R. on deputation do not comprehend the whole proprietary body. There is a right of property not specified in fractions of a rupee or begha, .. .. .			190. 323
4756	Explained Talooqdaree.	His Lordship explains, and inquires into the rights of a THIRD class of Talooqdars holding seer villages, on the profits of which and of farmed villages, they live as Landlords of the whole, .. .. .			190. 323
4757	Acquisition by	PARA. 25. His Lordship first disposes of the question how the ancestors of these Talooqdars originally came into possession, .. .. .			190. 323
4758	Ancestors.	PARAS. 26 to 28. The properties, he observes, were acquired,			

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.	Property in the Soil—Continued.	SETTLEMENTS. No. Page.
4759 THROUGH THE SOVEREIGN.	1. THROUGH THE SOVEREIGN POWER. They were constituted temporary or permanent owners by assignment of the Govt. share of the produce (or rent) on payment of a certain tribute, with responsibility for the Police, and conditional on the improvement of the estate as a source of wealth to themselves, ..	G. O. 12 Nov. 33. C. O. 19 April, 33. 190. 323
4760 OBJECTS.	The Sovereign's objects were various,	
4761 Regularity of payment.	1. An unfluctuating revenue and avoidance of the frauds of Khas management, ..	190. 324
4762 Support.	2. Efficient support of rich and powerful individuals, ..	190. 324
4763 Reclamation of the turbulent.	3. Securing as faithful servants men who might be dangerous and troublesome subjects, ..	190. 324
4764 Police.	4. Improvement of the Police, ..	190. 324
4765 Extended cultivation.	5. Recovery of hopeless tribute, and restoration of waste and devastated tracts, ..	190. 324
4766 Few sunnuds, other evidence sufficient.	Few can produce sunnuds, but the want of them should not controvert other evidence of proprietary right, ..	190. 324
4767 NOT THROUGH THE SOVEREIGN.	II. NOT THROUGH THE SOVEREIGN POWER,—but generally recognized by it, other tenures may have arisen :—	
4768 By Amils.	1. THROUGH AMILS, who availing themselves of the power and intelligence of individuals, secured to them, whilst the Revenue was punctually collected, the profits of increased cultivation and outlay ..	190. 324
4769 By the people.	2. BY VOLUNTARY ACT OF THE PEOPLE, seeking protection, at sacrifice to themselves, left them, as general Landlords, owners of the Govt. produce, to make their own bargain check, commutation to a fixed money payment, ..	190. 324
4770 By the village Zemindars.	3. BY THE VILLAGE ZEMINDARS, who, pressed for means, sold or transferred their rights by deeds of which no trace remains, but the fact of possession with the assertion of UNCONDITIONAL transfer, whilst the former owners can only oppose ASSERTION to long undisturbed possession, ..	190. 325
4771 ORIGINAL CONDITION OF the Taluqqs.	PARAS. 29 AND 30. Of the Estates comprised in these Taluqqs many were originally Zemindaree; others Putteedaree, ..	190. 325
4772 ZEMINDAREE. Zemindars removed and	1. ZEMINDAREE. When the Taluqqdar succeeded to the power and authority of the small Zemindar, the latter was quickly ousted or got rid of, and	
4773 Taluqqdars collect,	Either the Taluqqdar collected immediately from the cultivators who have since held at his will,	
4774 Or farm.	Or the estate has been farmed to some influential person in the village or enterprising stranger, ..	190. 325
4775 PUTTEEDAREE. Village community still maintained.	2. PUTTEEDAREE. In these the village community is maintained, as well as its institutions, notwithstanding the rapacity of the Taluqqdars,—the demand being CONTRIBUTED on the ORIGINAL PRINCIPLES, in which the Revenue was FORMERLY contributed when the rent was paid to GOVERNMENT DIRECT, and in numerous instances Taluqqdars have all along entrusted the management to one of the Putteedaree community, ..	190. 325
4776 Rights of the Taluqqdars like those of Zemindars, L. Prows.	PARA. 31. The rights of these Taluqqdars, his Lordship considers to be equivalent to those which properly belonged to the large village Zemindars of the Lower Provinces, ..	190. 325

## PRESIDENCY BOARDS OF REVENUE.

SETTLEMENTS.		Rights of Taluqdars.	SETTLEMENTS.	No.	Page.
4777	<i>Varying.</i>	Their rights relatively to their tenantry, varying with the circumstances of their tenures, .. .. .	G. O.	12 Nov. 83.	190 . 325
4778	<i>If not Proprietors,</i>	1. If they cannot prove a proprietary title derived from the community or the State, .. .. .	C. O.	17 April, 33.	..
4779	<i>Demand should be limited.</i>	Government should insist on the interchange of agreements, limiting their demands on the village community, .. .. .			190 . 325
4780	<i>Or Malikana given if excluded.</i>	Or assign a per centage, where it may be just and proper to exclude them from the management, .. .. .			190 . 325
4781	<i>Reservation of the rights of occupants,</i>	2. In Zemindaree villages brought into cultivation by their own capital or the capital of one family, .. .. .			..
4782	<i>They might be recognized as Proprietors.</i>	After reserving the rights of individual occupants, they might be held to have full proprietary rights, subject to the Government demand, .. .. .			190 . 325
4783	<i>Tenures variable.</i>	But the nature of their tenures will vary according to the mode in which the villages may have come under their management, .. .. .			190 . 326
4784	<i>Rights, both of Taluqdars and of ryuts to be preserved.</i>	PARA. 32. The above line of reasoning indicates the necessity for attending equally to the RIGHTS, TITLES, CLAIMS AND INTERESTS OF the TALUQDARS, as to those of the CULTIVATING CLASSES, .. .. .			190 . 326
RIGHTS OF RYUTS.		Rights of Ryuts.			
4785	<i>Three classes.</i>	PARA. 33. Of the Ryuts there are three classes :			
4786	<i>1 Proprietors with fixed rights.</i>	I. The first to all intents and purposes the PROPRIETORS of the lands which they cultivate, .. .. .			190 . 326
4787	<i>2 With rights of occupancy at fixed rates.</i>	II. Tenants at will, acquiring through lengthened possession a prescriptive right of occupancy at fixed rates, .. .. .			120 . 326
4788	<i>3 Contract cultivators</i>	III. Mere contract cultivators, .. .. .			190 . 326
4789	<i>OPINION OF S. B. R.</i>	RESULT OF THE INVESTIGATIONS MADE BY S. B. R. PARA. 34. The Governor General cites their opinion.			
4790	<i>Generally tenants at will.</i>	1. That in most Zemindaree Estates comprised in single villages, the Ryuts are mere tenants at will, .. .. .			120 . 326
4791	<i>But there are hereditary Ryuts in large estates.</i>	2. That there are hereditary Ryuts in large Zemindaree Estates, who are connected with the land and the parties to whom they pay rent, as individuals in Puttedaree Estates, were, with the Government, when there was no superior Zemindar before the enactment of the British Regulations, .. .. .			190 . 326
OPINION OF THE GOVERNOR GENERAL.					
4792	<i>OPINION OF GOV. GENL. Recognizes gene-India rights.</i>	PARA. 35. Notwithstanding the above conclusion, His Lordship does not hesitate to declare his conviction that there are ALL OVER INDIA, very generally, certain descriptions of Ryuts having proprietary priety titles, .. .. .			190 . 326
4793	<i>I. Clear proprietary titles.</i>	These are,			
		CLASS I.			
		Meerasdars.			
		Meerasae.			
		Mouroosae.			
		Khodkasht.			
		Kudeem, .. .. .			190 . 326
		CLASS II.			
		Chupperbund.			
		Jummae.			
4794	<i>II. Prescriptive titles to possession.</i>	Judeed and other designations. .. .. .			190 . 326

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.		Rights of Ryots—Continued.	SETTLEMENTS.	No. Page.
4795	Depend on investigation.	PARA. 35. These are resident Ryots who have acquired a sort of possessing title by prescription.—Their titles and privileges are not easily defined or explained in the Abstract, but must depend on declared evidence in each case,	G. O. 12 Nov. 33. C. O. 19 April, 33.	190. 326
HYDERABAD, MR. RAVENSHAW.		MR. RAVENSHAW'S REPORT ON HYDERABAD, CITED.		
4796	Dekhun.	In the Dekhun there are three classes.		
4797	I. Meerasee or Qudeem.	I. Meerasee or Qudeem—annual hereditary cultivators,	.. ..	190. 326
4798	II. Judeed.	II. Judeed—strangers or manufacturers, occupying fallow land or new soil,	.. ..	190. 326
4799	III. Pykashi.	III. Pykashi or itinerary cultivators—on a Koul or engagement—for one or two years—then removing,	.. ..	190. 326
4800	RIGHTS OF CL. I.	CLASS I. Rights of the MEERASEE OR QUDEEM RYUT.		
4801	Hereditary exclusive.	Hereditary and exclusive right to the plot belonging to his ancestors.	.. ..	190. 326
4802	If ousted,	If removed by tyranny,	.. ..	
4803	For any time,	For fifty or any number of years,	.. ..	
4804	Re-instated on return.	The party intermediately cultivating must resign on the return of original occupant or his heirs,	.. ..	190. 327
4805	Portion in kind, Half.	This Ryut's portion, I. IF IN KIND, HALF PRODUCE,	.. ..	190. 327
4806	Unless watered,	EXCEPTIONS. When land is watered by Government,		
4807	Or inferior,	Or soil is inferior,	.. ..	
4808	Or soil recent.	Or of recent cultivation,	.. ..	190. 327
4809	Portion in money. Commutation.	II. IF IN MONEY. 1. It is either an annual commutation at the beginning of the year,		
4810	Or on a specific engagement.	2. Or fixed with reference to the soil on Bilmuqta (Cutgootee) or Muqta (Chally) engagement,	.. ..	190. 327
4811	Bilmuqta.	The Bilmuqta being a fixed consolidated money rent or tax, not liable to extra demand of any kind,	.. ..	190. 327
4812	Muqta.	The Muqta nominally invariable—but subject to extra taxes (Sewaiee Balunt),	.. ..	190. 327
4813	Privileges, no ejection.	The Qudeem Ryut cannot be ejected by Jageerdar, Zemindar or other Authority,	.. ..	190. 327
4814	Liable for default.	If he fail to pay his Revenue,	.. ..	
4815	In property.	Property may be sold,		
4816	In person.	Person may be confined,		
4817	Not in his jote.	But he cannot be deprived of his hereditary field,		
4818	And may choose his crop.	Nor compelled to grow a particular grain,	.. ..	190. 327
4819	Bound for rent.	He is merely bound to pay his immemorial rent,	.. ..	190. 327
4820	And protected if on a Lakkiraj tenure.	And in the foregoing respects he is equally under the protection of the Sovereign, though the village be given rent-free by Govt.,	.. ..	190. 327
4821	RIGHTS OF CLASS II.	CLASS II. Rights of the JUDEED,		
4822	Theory; ejection.	IN THEORY, liable to ejection—on expiration of his Koul amount of rent can be increased,	.. ..	190. 327

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SETTLEMENTS.		Rights of Ryots—Continued.	SETTLEMENTS.	No. Page.
4823	Practice ; equality.	IN PRACTICE, time probably admits to equality of rights,	G. O.	190. 327
4824	CLASS III.	Class III. The PYKASHTI,	12 Nov. 33.	
4825	Works and departs.	As a mere temporary labourer fulfils his engagement and departs, .. .. .	C. O.	19 April, 33, 190. 327
4826	POONAH—MR. PRINGLE.	PARA. 37. MR. PRINGLE, BOMBAY C. S. ON SURVEY AND ASSESSMENT OF POONAH CITED, .. .. .		190. 327
4827	No Middlemen.	The question as to the limitation of the Govt. demand is between the Govt. and occupants only, .. .. .		190. 327
4828	Three Classes of Ryots.	These are, I. Enamdars, II. Meerassdars, III. Oopurees, .. .. .		190. 327
4829	MALWAH, SIR JOHN MALCOLM.	SIR JOHN MALCOLM'S HISTORY OF MALWAH CITED.		
4830	THE RYOTS. I. Junnee.	PARA. 38. The Ryuts are I. Junnee or Wuttunee Kursun, i. e. old or native cultivators tilling the soil which they inhabit, .. .. .		190. 327
	II. Pyakashti.	II. Pyakashti Kursun, Ryuts of adjacent villages or travelling cultivators, .. .. .		190. 327
	III. Sookwasee.	III. Sookwasee or sockers of protection—cultivating labourers, .. .. .		190. 328
4831	Pyakashti limited to Pottahs.	The Pyakashti Ryuts have no rights beyond their Pottahs—seldom longer than five years, .. .. .		190. 327
4832	In condition better than the Wuttunee.	Their condition however is generally more favourable than that of the Wuttunee, .. .. .		190. 328
4833	Reasons.	Nothing but the extreme of hardship can drive the native cultivator from the fields of his father ; but to make him labor on other lands, he requires the temptation of greater profit, .. .. .		190. 328
4834	Sookwasees have no privileges, but become Wuttunees.	Sookwasee Ryuts have no immunities, and are at the mercy of their employers ; but they obtain rights through written engagements, and their descendants become Wuttunees when they settle—a great portion of the Ryuts of Malwah are of this class, .. .. .		190. 328
TAMIL COUNTRY.		MINUTE OF THE MADRAS Bd. REV. 5TH JANUARY 1818, CITED.		
4835	MADRAS Bd. R. Three Classes.	PARA. 39. On the tenures of the TAMIL COUNTRY. Class I.—Meerassidars, II. Oolcoody Pynarces, III. Paracoody Pynarces, .. .. .	N. B. The arrangement is altered from the Minute to adapt it to previous classification, .. .. .	190. 328
4836	Class I. Meerassidars.	Class I. Meerassidars.		
4837	Cannot raise the rent.	Cannot raise the rent (Warun or Teerwa) of an Oolcoody Pynarce, (See below.)		
4838	Inferior in condition.	Their condition never equal to that of the Jeum of Malabar, Or Wurgba of Canara, .. .. .		190. 329
4839	Landlords and Farmers also.	Uniting the character of farmer with that of Landlord, much more frequently than the Jeumkars or Mulces of the Western Coast, .. .. .		190. 329
4840	Causes.	The cause being the larger proportion of produce taken as public revenue, a less productive soil, and less favorable climate, .. .. .		190. 329
		But deeds of sale shew,		
4841	Transferable.	1. That the Meerassy has been invariably a transferable property, .. .. .		190. 329

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SETTLEMENTS.		Rights of Ryots—Continued.	SETTLEMENTS.	No. Page.
4842	Rent derived from Pyacarees.	2. That they had a Teondoowarun or clear landlord's rent from the Pyacaree Lands, .. ..	G. O. 12 Nov. 33.	190. 329
4843	And their own cultivation.	3. And a Landlord and farmer's profit from Lands cultivated by their own labourers or slaves, .. ..	C. O. 19 April, 33.	190. 329
4844	Moosulman oppression.	Moosulman policy however absorbed the whole Landlord's rent and part of the farmer's profit also, .. ..	..	190. 329
4845	Bore hardly on the Meerassidars.	Reducing the Meerassidars to the condition of Oolcoody Pyacarees or permanent farmers, .. ..	..	190. 329
4846	The Govt. became Landlords as well as sovereigns.	Thus enforcing their favorite maxim that "the State is the exclusive proprietor of the soil," "by absorbing the whole Landlord's rent, they became not only the sovereigns but the Landlords of the country," .. ..	..	190. 329
4847	Oolcoody Pyacarees.	Class II. Oolcoody Pyacarees.		
4848	Hereditary.	This class have an hereditary title to hold their Farms in perpetuity.		
4849	On payment.	On payment of the Maumool or customary Warun or Teerwa, ..	..	190. 328
4850	Fixed.	They cannot be ousted whilst they pay.		
4851	Can mortgage.	They can mortgage.		
4852	But not sell.	But can never sell their hereditary privileges, .. ..	..	190. 328
4853	As Mul-guenies.	Their condition is analogous to that of the Mul-guenies of Canara, .. ..	..	190. 328
4854	Paracoody Pyacarees.	Class III. Paracoody Pyacarees.		
4855	Limited tenantry.	These are tenants from year to year, or other limited period, from the Meerassidars, .. ..	..	190. 328
4856	Rates may be raised.	On expiration of their leases, Their rents may be raised, Or they may be ousted altogether, .. ..	..	190. 328
4857	As the Potamkars and	Their condition resembling that of the Potamkars of Malabar, or		
4858	Chalie-guenies.	The Chalie-guenies of Canara, .. ..	..	190. 328
4859	They acquire rights.	But they acquire prescriptive rights, and become Oolcoody Pyacarees, .. ..	..	190. 328
4860	CUTTACK—GOVT. RESOLUTION.	RESOLUTION OF GOVT. 1st AUGUST, 1822, ON TENURES OF CUTTACK CITED.		
4861	Sub-divisions.	PARA. 40. The province is divided into Mouzahs or Townships, and the Lands are cultivated as in Bengal by,		
4862	Thanee Ryuts.	I. Thance Ryuts; fixed residents, .. ..	..	190. 329
4863	Pykasht.	II. Pykasht Ryuts, migrating Farmers, or the residents of adjoining Mouzahs, .. ..	..	190. 329
4864	Rights of the Thaneer.	Rights of the Thaneer Ryuts.		
4865	Occupancy.	Occupancy from generation to generation, paying the Revenue and dues of the Govt. Officers, .. ..	..	190. 329
4866	Homestead free.	Freedom from assessment of the Land on which their houses are built, and a small portion surrounding it, .. ..	..	190. 329
4867	Also pasturage.	Free pasture for cattle for tillage, and		
4868	And the waste.	Use of the spontaneous productions of the waste for their houses and implements of husbandry, .. ..	..	190. 329

## PRESIDENCY BOARDS OF REVENUE.

<b>SETTLEMENTS.</b>		<b>Rights of Ryots—Continued.</b>	<b>SETTLEMENTS.</b>	<b>No. Page.</b>
4869	<i>Heavily taxed.</i>	But, heavily taxed, their tenures had no exchangeable value,	G. O.	
4870	<i>Tenures unsaleable.</i>	And sales were unknown, .. .. .	12 Nov. 33.	190. 330
4871	<i>Inferior to Rykash.</i>	Their condition was, and is, inferior to that of the Pykasht Ryuts.	C. O.	19 April, 33.
4872	<i>Similar to Kadums, and Khoodkasht of Bengal.</i>	And similar to that of the Ryuts of the adjacent provinces of Madras, viz. The Kadums of Nellore to Ganjam;—and such was the case of the Khoodkasht Ryuts of Bengal, .. .. .		190. 330
<b>CONCLUSIONS.</b>		<b>His Lordship's conclusions from the foregoing.</b>		
4873	<b>TWO CLASSES</b>	PARA. 41. That there were originally in all parts of the country two classes of RESIDENT RYUTS, .. .. .	..	190. 330
4874	<b>RESIDENT ORIGINAL PROPRIETORS.</b>	" One belonging to the class of original proprietors, and possessing a right, derived by inheritance from the original occupants, of appropriating the surplus produce of the soil, after satisfying the Government demand." .. .. .	..	190. 330
4875	<b>TENANTS BY PRESCRIPTION.</b>	The other with no defined rights—but entitled to consideration on proof of prescriptive occupancy, as the Oolcoody Pyacarees before described, (See No. 4847 et seq.) .. .. .	..	190. 330
4876	<b>MODE OF SETTLEMENT.</b>	<b>Proposed mode of Settlement—<del>Chief</del>. Probs.</b>		
4877	<i>Recognition of village communities.</i>	PARA. 42. BASIS OF THE PROCEEDINGS. The village communities to be "treated as proprietors as regards the enjoyment of the profits arising out of the limitation of the Govt. demand," .. .. .	..	190. 330
4878	<i>Caution against admission of strangers.</i>	PARA. 43. Caution enjoined, (see also Resolution of Government, 1st August, 1822,) in admitting proprietary claims on the part of strangers; when proved, the parties to be restricted in demand where right of occupancy may be shewn, .. .. .	..	190. 330
4879	<i>And creation of new rights.</i>	And at the same time also as to the admission of new rights in favor of mere contract cultivators holding from year to year without any permanent obligation or ties, .. .. .	..	190. 330
4880	<i>Objections alike to destroy and create.</i>	The system which attaches to the land various premanent interest, though it cannot without cruel injustice be destroyed, is not one which it is desirable to establish, .. .. .	..	190. 330
4881	<i>All rents need not be fixed.</i>	PARA. 44. His Lordship differs therefore from Mr. R. M. Bird, who holds that all resident cultivators are entitled to have their rents fixed without reference to the term of their residence, .. .. .	..	190. 330
4882	<i>Some Ryuts may have rights, but not all.</i>	1. There may be cultivators having rights of occupancy, But it does not follow that ALL have, .. .. .	..	190. 330
4883	<i>Zemindars, some contractors, some proprietors.</i>	2. There may be Zemindars, mere contractors for the Revenue; there may be others PROPRIETORS also. .. .. .	..	190. 331
4884	<i>Discrimination necessary.</i>	Caution is necessary to discriminate between the classes both of Zemindars and Cultivators. .. .. .	..	190. 331
4885	<i>As to Malgoozars.</i>	1. Malgoozars of later years, not to be confounded with the hereditary Zemindar, .. .. .	..	190. 331
4886	<i>And Ryuts.</i>	2. Nor the settling stranger continuing to cultivate at the discretion of the Zemindar, with the hereditary Ryut whose ancestors first broke up the soil, and paid the Revenue due to the State, .. .. .	..	190. 331



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SETTLEMENTS.		MEANS of securing rights.	SETTLEMENTS.	No. Page.
4887	MEANS OF SECURING RIGHTS OF GOVT.	PARA. 45. OF THE GOVERNMENT AND OF THE AGRICULTURAL COMMUNITY. Rights of the Government.	G. O. 12 Nov. 33. C. O. 19 April, 33.	190 . 331
4888	Minute inquiries unnecessary.	PARA. 46. Minute investigation into the capacity of each village or field unnecessary.		190 . 331
4889	GOVT. OF MADRAS.	THE GOVERNOR OF MADRAS IN HIS MINUTE OF THE 10TH MAY 1822, CITED.		
	Guide.	The safest guide in fixing the assessment is,		
	Actual produce.	1. Actual produce,		
	Former Collectors.	2. Collections of former years,		190 . 331
4890	Object.	The assessment being made in order to fix the Government rent, not that of the Ryot and tenant,		190 . 331
4891	Object of survey.	The object of the surveys has been to fix the Government Revenue to be derived from those who directly contribute it; or		
4892	Private rent and contribution.	The amount of private rent available for taxation in the hands of the community, and the amount of each individual's contribution,		190 . 331
4893	Calculations—detail to aggregate enormous.	PARA. 47. But Sir Thomas Munro has stated that calculations of produce proceeding from the detail to the aggregate are apt to be enormous,		190 . 331
4894	Real accounts not available.	PARA. 48. Experience has shewn this; and real accounts are not obtainable,		190 . 331
4895	Minute assessment impracticable.	And European Officers, it is proved, are not competent to assess by minute calculations of soil, and nice calculations of average produce,		190 . 331
	Poonah.	BOMBAY GOVT. 2ND MAY, 1832, CITED.		
4896	Bombay Govt.—a failure.	PARA. 49. To shew the failure of the Poonah Survey—"the new rates are calculated to increase rather than diminish those inequalities of assessment which it was one of the primary objects of the survey to remedy,"		190 . 332
	MR. MILL.	MR. MILL CITED.		
4897	Expectations from the Deccan Survey.	The assessment guess-work in England,—little better—Pains taken to render it as little so as possible in India—The Deccan instance,		190 . 332
4898	Frustrated.	The above Report, it is observed, shews the fallacy of that expectation,		190 . 332
4899	Minute survey has failed.	PARA. 50. Moreover the object of minute surveys has been to secure the rights of the agricultural community rather than the Revenue.		
4900	To define the rights of Ryots.	And in that object they have failed,		190 . 332
	DEHLI.	RESOLUTION OF 20TH JANUARY, 1832, CITED, QUOTING COMMISSIONER OF DELHI.		
4901	Mr. Glyn's assessment not theoretical but practical.	PARA. 51. Notwithstanding Mr. Glyn's care in applying THEORETICAL PRINCIPLES in regulating the Govt. demand, the assessment was principally fixed on PRACTICAL data; viz.,		190 . 332
4902	On past paymts.	1. Review of past payments.		
4903	Comparison.	2. Comparison with present circumstances.		
4904	Local advantages.	3. Other obvious considerations of local advantages.		
4905	Condition of proprietors.	4. Reports of Tuhseeldars on character and condition of proprietors,		190 . 332

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SETTLEMENTS.	Rights of Cstt.—Continued.	SETTLEMENTS. No. Page.
S. B. R. ON DEPUTATION.	SUDDER BOARD ON DEPUTATION CITED,	G. O. 12 Nov. 33. C. O. 19 April, 33.
4906 <i>Nearly as above.</i>	Nearly to the same effect; fairness of assessment likely to result from demand regulated by,	
4907 <i>General comparison ;</i>	General comparison of survey results, with former operations.	
4908 <i>Inference ; not field-rentals.</i>	And inference from occurrences already on record rather than by estimated field-rentals,	
4909 <i>MEANS OF SECURING</i>	III.—Rights of Ryuts.	
4910 <i>RIGHTS OF RYUTS—PUTTEEDAREE</i>	PARA. 52. His Lordship repeats the opinion that the "Putteedaree" is the "natural tenure of all the land in the country;" or in other words that the village communities, Either in joint tenancy, Or separate parcels subject to a common obligation, As long as they paid the rent, were entitled to retain possession,	
4911 <i>BHYACHARA TENURE.</i>	PARA. 53. The Bhyachara tenure of Bundelcund is of this nature.	
4912 <i>Inexpediency of its dissolution.</i>	And his Lordship recurs to doubts expressed in the Resolution of the 20th January, as to the consistency with justice and long usage, of the dissolution of the tenure,	
4913 <i>SEMADUYAM TENURE OF ARCOT. Lauded—its dissolution deprecated.</i>	PARA. 54. Nevertheless he quotes. SIR THOMAS MUNRO ON THE SEMADUYAM TENURE. The tenure of all the lands of Arcot according to Mr. Ellis : a system much lauded by some Revenue authorities ; and its dissolution and the substitution of the Palabhogum or separate tenure regarded as a calamity,	
4914 <i>But dissolved by the tenantry.</i>	Sir Thomas Munro questions this ; observing that the tenures are broken up by the tenantry themselves,	
4915 <i>ASSESSMENT IN GROSS.</i>	GROSS ASSESSMENT—DETAIL TO BE FILLED IN BY THE TENANTRY.	
4916 <i>Detail left to the parties.</i>	PARA. 55. But setting aside all argument as to the merits of the two systems, His Lordship prefers ascertaining the gross assessment, and leaving the detail to the parties interested ; unless disputes render interference necessary,	
4917 <i>Ct. Drs. concur.</i>	PARA. 56. In this opinion the Ct. Drs. apparently concur, in a Dispatch quoted in the Resolution of the 20th January,	
4918 <i>Impracticability of Pottahs.</i>	PARA. 57. Division of profits on land cultivated in common would preclude any effectual arrangement for separate Pottahs,	
FIXED RATES.	RECORD OF RIGHTS OF RYUTS AT FIXED RATES.	
4919 <i>To be recorded.</i>	PARA. 58. If there be tenants with rights of occupancy at fixed rates, as the Jumnaee in Bundelcund, their holdings ought to be recorded,	
4920 <i>After due notification.</i>	PARA. 59. To obviate oppression on the part of individuals in apportioning the assessment, His Lordship approves the suggestion of the Ct. of Drs. that a schedule he furnished to the Collector,—published, and the parties invited to object,	
4921 <i>Applicable to Putteedaree villages.</i>	PARA. 60. The same process being applicable to Putteedaree villages when the parties hold distinct,	
4922 <i>Paying direct.</i>	Whether paying rent direct to Government,	
4923 <i>Through Middlemen.</i>	Or to a Middleman.	
4924 <i>Or by contract ;—</i>	Or where the whole is cultivated by contract labor ; the surplus produce being distributed in fractions of a rupee,	

## DIGEST OF CIRCULAR ORDERS,

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4925 <i>Also to Talooqs and Zemindars of cultivators having claims to hold at fixed rates should also be recorded :—</i>	PARA. 61. In Talooqdaree or Zemindaree tenures, G. O. 12 Nov. 33.	
4926 <i>To preclude exaction :—</i>	In order to prevent exactions on the part of superiors :—	C. O. 19 April, 33. 190. 334
4927 <i>And to villages.</i>	In villages also parcelled out into separate tenures, a similar record should be made,	
4928 <i>For the same purpose.</i>	To prevent exaction on the part of the Mookuddum or Lumberdar, .. .. .	190. 334
4929 <i>Further notice.</i>	This subject will be entered upon at greater length in the sequel, .. .. .	190. 334
4930 <i>FAILURE OF REG. VII. 22.</i>	<i>Failure of Reg. VII. 22.</i>	
4931 <i>Admitted by S. B. R. on Deputation.</i>	PARA. 62. The failure of the system of Regulation VII. 22, is abundantly admitted by the S. B. R. on Deputation in their letter of the 25th May, 1831,	
4932 <i>And S. B. R. Presidency.</i>	Also in the Minutes of the Members of the Presidency Board of the 27th April, and 2nd May, 1832. .. .. .	190. 334
4933 <i>Process must be simplified.</i>	And evidence of the necessity for a more simple and rapid process of settlement, and its practicability, without compromising the rights of Government or other interested parties, may be deduced from the same papers, .. .. .	190. 335
MR. W. W. BIRD. MR. W. W. BIRD, QUOTING MR. ROSS,—CITED.		
4934 <i>Opposed to creation of new rights.</i>	PARA. 63. Mr. Bird objects to conferring the rights to hold at a fixed assessment, where no such right actually exists, .. .. .	190. 335
4935 <i>Cour. Genl. also Difficulties.</i>	PARA. 64. His Lordship is averse to the creation of new rights amongst the agricultural classes; but adverts to prejudicial consequences which would attend the annihilation of the ties between large classes of men and their superiors and the necessity for the maintenance of a class of Middlemen, .. .. .	190. 335
4936 <i>Importance of the question.</i>	PARA. 65. His Lordship cites the observations of a former Govt. on the "impolicy of frittering away the net produce of the land among a multitude of needy cultivators." The question of the distribution of the new property created by the limitation of the Govt. demand is one of extreme importance, .. .. .	190. 335
4937 <i>Govt. not restricted in the t. s. Provinces.</i>	PARA. 66. In the temporarily settled Provinces, Government have the opportunity of conceding to the actual cultivators much of the profit arising out of such limitation, .. .. .	190. 335
4938 <i>Middleman's rights—and those of cultivators.</i>	THE CRITERION—"the Middleman's right rests on no more solid basis than that of the cultivators," .. .. .	190. 335
4939 <i>Non-interference practicable when cultivators have no rights.</i>	But where no rights attach to the cultivators, and they are mere tenants at will, Government not being called upon to limit the demand of the Middleman, are not required by justice or policy to interfere, .. .. .	190. 335
RIGHTS OF CULTIVATORS. Rights of the Common Cultivators.		
4940 <i>Fixed rates on certain soils unjust.</i>	PARA. 67. Fixed rates on certain classes of soil are unjust, .. .. .	190. 335
4941 <i>Difficulty.</i>	If intended to fix the Govt. demand on the Malgoozar, the sole objection is the difficulty of fixing the rate, .. .. .	190. 335
SIR THOMAS MUNRO, CITED.		
4942 <i>Govt. should fix the rate to the Ryot.</i>	Sir Thomas Munro has laid down the Rule that all which the Government should fix is their demand upon the Ryot, whilst the	

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REVENUE	Rights of Cultivators—Continued	REVENUE	No. Page.
<i>Demand of Ryot on cultivator variable</i>	rent demandable by the Ryot from his cultivating tenant must vary with seasons crops and the like contingencies, too minute in detail for the Government to interfere,	G O 12 Nov 33. C O 19 April, 33	190 336
4943 <i>Govt need not interfere</i>	Govt are not called upon to fix the rate of agricultural more than other labor		190 336
PROTECTION OF CULTIVATING CLASSES	PARA 68 The following are essential points for the protection of the common cultivating classes viz		190 336
4944 <i>Record of agreements</i>	1 Distinct records of all contracts and agreements between them and their landlords yearly or for a term of years —		190 336
4945 <i>Interchange of engagements for enhanced rent</i>	2 Also to insist on the interchange of written engagements in the event of an increase of rent		190 336
BHARWAR	Payments in kind — Bhilwar		
4946 <i>Practicability questioned</i>	PARA 69 The Governor General is led by further consideration to doubt the practicability of the plan of leaving the tenant an option of thus paying a part of the rent in kind		190 336
4947 <i>Desirable</i>	It would be a safeguard against exaction and the rule desirable		190 336
4948 <i>If fair</i>	If it could be introduced with fairness to the Government and the Malgozar,		190 336
4949 <i>But of ready resort</i>	But in most cases unless particularly lowly assessed the tenant try would avail themselves of the option		190 336
4950 <i>Option to Malgozar ?</i>	And must not the same option be given to the Malgozar ?		190 336
4951 <i>Or new engagement ?</i>	Or a new engagement with a new understanding be taken from him ?		190 336
4952 <i>Loss might result</i>	In a fairly assessed Estate the result might be a very considerable loss of Revenue		190 336
4953 <i>Objection questioned</i>	The object it must be admitted would be highly desirable if it were practicable to ascertain and record such a standard and perhaps much weight does not attach to the objection		190 336
4954 <i>Decision requires caution</i>	The question is one of the great test importance and the greatest caution is necessary in coming to the decision,		190 336
4955 <i>Calculated for the p s Provinces</i>	Such a record might be advantageous, and a great protection to the inferior tenantry in lightly assessed as the permanently settled, Provinces		190 336
MEASUREMENTS	Field Measurements		
4956 <i>Minute unnecessary</i>	PARA 70 It is unnecessary to measure and record the extent quality or produce of every field		190 336
4957 <i>Sonae Rayah and Mohabun Mr Deedes</i>	PARA 71 Mr Deedes settled the Pergunnahs of Sonae Rayah and Mohabun on simple principles applicable to a professional as to a native survey		190 336
4958 <i>His plan</i>	PARA 72 Mr Deedes thus proceeded		
4959 <i>Record by measg parties Description</i>	Measuring parties recorded Number, name and contents in pucks beeghahs of each field		
4960 <i>Irrigation</i>	Irrigated or dry		
4961 <i>Classification</i>	Classifying in one, two, or at most three classes, According to situation, Or marked distinction of soil,		190 337

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.	Field measurements—Continued.	SETTLEMENTS. No. Page.
4962 <i>Khursh reduced.</i>	Many of the headings of the original Khursh were thus dispensed with, .. .. .	G O. 12 Nov. 33. 190. 337
4963 <i>And minute investigations dispensed with.</i>	As well as interminable investigations into produce, prices and minute classifications of soil, .. .. .	C. O. 19 April, 33. 190. 337
4964 <i>Rapidity Khutteeconee</i>	Measurement proceeded rapidly, and fields were classed, under their respective owners, in the Khutteeconee as usual, ..	190. 337
4965 <i>Tuhseeldar's duties</i>	The Tuhseeldars attested the measurements and classification, and drew up the history, including,	
4966 <i>Abstract of the Khursh.</i>	<p>An Abstract of the Khursh, shewing,</p> <p>Cultivated, Culturable, and Waste lands</p> <p>Main distinction of the cultivation. Abstracts of demands, receipts and balances of former years. Particular modes of village management Caste and condition of the proprietors Rights and privileges of different classes of occupants. Number and nature of subdivisions into Thokes, Pattees, &amp;c. Mode of raising or contributing the Govt. demand. Nature of, and check upon, village expenditure. Rent-free, and Service tenures, all particulars. Jumma of the time, And for a series of years. Observations in proof of any difficulty in its realization. Causes rendering enhancement admissible, ..</p>	190. 337
4967 <i>Record KEEPER'S DUTIES</i>	The Sudder Record-keeper then drew up from the Misi an Abstract of all papers bearing on the subject, ..	190. 337
4968 <i>Collector's PROCEEDINGS Jumma fixed</i>	<p>On such preparatory documents the COLLECTOR'S SETTLEMENT PROCEEDINGS WERE BASED, and he could have found little difficulty in fixing the</p> <p>JUMMA fairly demandable, ..</p>	190. 337
4969 <i>Distribution—adherence to principles.</i>	<p>DISTRIBUTION was left to the community. Adhering as a general rule to the original principles</p>	
4970 <i>To be explained.</i>	Clearly explaining the nature of them in the settlement proceedings, .. .. .	190. 337
4971 <i>Punchayuts.</i>	PARA. 73. Mr Deedes availed himself constantly of the Punchayut, .. .. .	190. 337
4972 <i>Decide disputes and assess.</i>	Referring disputed claims to them, and consulting them as assessors, .. .. .	190. 337
4973 <i>Constant attendance.</i>	Eight or ten of the most respectable Mookuddums continuing in attendance throughout the settlement, .. .. .	190. 337
4974 <i>Expense 2500 rupees—time five months.</i>	PARA. 74. The EXPENSE of Mr Deedes' settlement was about 2500 rupees, And the time occupied in preparing and recording final proceedings, five months, .. .. .	190. 337
4975 <i>By the Musahut.</i>	His AGENCY, the MUSAHUT Establishments.	
4976 <i>Professional survey preferable.</i>	But a PROFESSIONAL SURVEY would have INCREASED the EXPEDITION and DIMINISHED incalculably the EXPENSE. .. .. .	190. 337
4977 <i>TEST OF COMPARISON—PROFESSIONAL survey.</i>	PARA 75. Captain Simmonds, Revenue Surveyor Dehli, surveyed SEVENTEEN villages in TWELVE days, average 90,000 pukka beegahs per mensem, .. .. .	190. 337

## PRESIDENCY BOARDS OF REVENUE.

SETTLEMENTS.		Field Measurements—Continued.	SETTLEMENTS.		No. Page.
	Cost 82 rupees.	Cost only 82 rupees,		G. O.	190.337
4978	<i>Mapped.</i>	This survey exhibited on a map,		12 Nov. 33.	
4979	<i>Area, cultivation, waste.</i>	Area cultivated and culturable, Distinguished from uncultivated and waste,		C. O.	
4980	<i>Features.</i>	And the principal features of the country,		19 April, 33.	190.337
4981	<i>MUSAHUT.</i>	The Musahut Establishments, according to Mr. Glyn,			190.338
4982	<i>Mr. Glyn—cost 600 rupees and extras.</i>	Twenty-four measuring sets—187,200 kucha or 60,000 pucks Beegahs per mensem, Monthly cost 600 rupees, exclusive of chain-bearers and additional Sudder establishment,			190.338 190.338
4983	<i>S. B. R. ON DEPUTATION.</i>	The expenses of measurement according to a statement prepared by the S. B. R. on deputation were relatively to their work as follows.			
	<i>Of 27,27,092, measurement cost 7,24,340.</i>	Junma of the villages surveyed by the Musahut 27,27,092 rupees, Expense of the Musahut,			190.338
4984	<i>GOV. GENL.</i>	PARA. 76. His Lordship would therefore			
4985	<i>Would dispense with Musahut.</i>	Dispense with the Musahut Establishments,			190.338
4986	<i>And substitute aggregate professional survey.</i>	Assess the aggregate according to the cultivated area ascertained by a professional survey,			190.338
4987	<i>COMMUNITY TO APPORTION.</i>	Apportionment to be made by the village community,			190.338
4988	<i>Record.</i>	Such apportionment to be recorded,			190.338
4989	<i>DISAGREEMENT.</i>	PARA. 77. Proviso for cases of disagreement:—			
4990	<i>Either as to quota or fields.</i>	Either as to quota of assessment, or Title to particular fields;			
4991	<i>Or other cause requiring accuracy.</i>	Or when from other causes a more minute record is necessary,			190.338
4992	<i>To be met by a separate professional establishment.</i>	The object would be best accomplished by an establishment under the professional surveyor,			190.338
4993	<i>Musahut maps useless.</i>	Maps of the Musahut are almost useless,			190.338
4994	<i>Surveyor's neat and accurate field registry.</i>	Those of the surveyors would be neat and accurate, The registry of fields and particulars could proceed simultaneously, and with the aid of a very small establishment,			190.338 190.338
4995	<i>ADVANTAGES of Prof. Survey.</i>	PARA. 78. Mr. Deedes has thus recorded his opinion of the advantage of a professional survey,			190.338
4996	<i>Junmabundee as good as on native field-measurement.</i>	The Junmabundee would have been very nearly as accurate from a statement of the cultivated and culturable area, in the aggregate, as from the Tuhseeldar's abstract detailed field measurement,			190.338
4997	<i>KHURRER AND KHUTEESONEH thus checked, sufficient.</i>	PARA. 79. The Putwaree's annual Khurrah and Asamcewar Khuteesoneh, checked by a professional survey in the aggregate, would be sufficient "for all purposes of village economy,"			190.338
4998	<i>POINTS</i>	PRINCIPAL POINTS			
FOR NEW RULES. TO BE PROVIDED FOR IN NEW RULES BY THE SUDDER BD. OF REVENUE.					
	<i>MUSAHUT.</i>	I. MUSAHUT ESTABLISHMENT.			
4999	<i>Dismissed.</i>	PARA. 80 to 98. To be dismissed, everywhere but in Gorukupore and places where for particular reasons expedient,			190.338

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.		Points for new Rules—Continued.	SETTLEMENTS. No. Page.	
5000	<i>Substitution.</i>	EXTRA MUTSUDDERS to be retained, to enable the Tuhseeldar to prepare, and Col. to revise annually, rupees 2,50,000 of jumma, ..	G. O. 12 Nov. 33.	339
	<i>SURVEY.</i>	II. PROFESSIONAL SURVEY.	C. O. 19 April, 33.	
5001	<i>Prof. Offs.</i>	To be substituted under a professional officer,		
5002	<i>Control by Cs. R.</i>	Controlled in all matters of local interest by C. R., ..		190 . 339
5003	<i>Nature.</i>	To survey and map the total area and record in the aggregate, Cultivated. Culturable. Waste. Remarkable features, (See map facing the title,) ..		190 . 339
	ORDER OF SURVEY.	III. ORDER OF SURVEY AND DOCUMENTS BY SURVEYOR.		
5004	<i>Pergunnahs.</i>	One pergunnah to be completed before proceeding to another, ..		
5005	<i>Village by village.</i>	Furnishing area and maps of each village, ..		
5006	<i>Entire.</i>	And of the Pergunnah when completed, ..		190 . 339
	BOUNDARIES.	IV. BOUNDARIES.		
5007	<i>By Tuhseeldars, &amp;c.</i>	To be adjusted by the Tuhseeldar and native establishments.		
5008	<i>Aid of surveyor.</i>	Aided by the surveyor as to the mode of marking angles, &c.		
5009	<i>Disputes; Col. and Assistants.</i>	Col. or his Assistant to proceed on Tuhseeldar's report to settle disputes, ..		190 . 339
	AFTER SURVEY.	V. PROCESS AFTER SURVEY.		
5010	<i>Area to Tuhseeldar.</i>	Col. to send Surveyor's account of area to the Tuhseeldar. ..		190 . 339
	TUHSEELDAR.	VI. TUHSEELDAR'S DUTIES—PUTWARREE'S PAPERS.		
5011	<i>Local inquiry.</i>	The Tuhseeldar under Sec. 24, VII. 22, will with the Canoon-goes investigate on the spot, ..		190 . 339
5012	<i>Khureh.</i>	He will require the Putwaree's Khureh, ..		
5013	<i>Khuteeonee.</i>	Asameewar Khuteeonee, ..		
5014	<i>Surveyor's detail.</i>	Detail of cultivation as recorded by Surveyor in the aggregate, ..		190 . 339
	PUTWARREE'S PAPERS.	VII. PUTWARREE'S KHUREH AND KHUTEONEE.		
5015	<i>Khureh and Khuteonee.</i>	To contain 1. Name or mark of the field. 2. Classification. 3. Size in pukka Beegahs. 4. By whom occupied. 5. Rent demanded, ..		190 . 339
	PAST ACCOUNTS.	VIII. PAST ACCOUNTS.		
5016	<i>Ten years' averages.</i>	Putwarees also must be required to file an account of average demands, receipts and balances of the last ten years, ..		
5017	<i>J. W. Baqee.</i>	Jumma Khurch for the same period, ..		190 . 339
	ACCURACY.	IX. ACCURACY OF ACCOUNTS.		
5018	<i>Tuhseeldar's duty.</i>	To be attended to by the Tuhseeldar under Sects. 25 and 26, XII. 17, ..		190 . 339
	TUHSEELDAR'S RECORD.	X. TUHSEELDAR'S RECORD.		
5019	<i>Nugshu jooa o kool.</i>	The form of the Nugshu jooa o kool now in use to be maintained to record, ..		
5020	<i>General.</i>	General information for preliminary headings of the printed Statement, ..		190 . 339

## PRESIDENCY BOARDS OF REVENUE.

<b>SETTLEMENTS.</b>		<b>Points for new Rules—Continued.</b>	<b>SETTLEMENTS.</b>	<b>No. Page.</b>
5021	<i>Special as to state of property, condition of tenantry, management, &amp;c.</i>	And to assist the Collector as to the, State of the property, Condition of the inhabitants, Modes of village management, And other points, useful in fixing the assessment,	G. O. 12 Nov. 33. C. O. 19 April, 33.	190. 339
<b>COLLECTOR'S DUTIES.</b>		<b>XI. COLLECTORS' DUTIES.</b>		
5022	<i>To encamp there</i>	1. He should encamp in the Pergunnah.		
5023	<i>Assessment to be public.</i>	2. The Jumma should not under any circumstances be fixed, except in the presence of the whole village community, or such as choose to attend, .. .. .		190. 339
5024	<i>Data, Statement, Map, Nuqshu, Abst. Misl.</i>	3. He should have before him, The printed statement filled up, If possible the map, The Tuhseeldar's preparatory Nuqshu, And the abstract of the Sudder Misl, .. .. .		190. 339
<b>ROOBUKAREE.</b>		<b>XII. ROOBUKAREE.</b>		
5025	<i>In order of Nuqshu.</i>	Its order should generally be that of the Tuhseeldar's Nuqshu, .. .		190. 340
<b>COLS.' RECORD.</b>		<b>XIII. RECORD BY THE COLLECTOR.</b>		
5026	<i>Particulars, Assessment, Condition, Tenures, Management, &amp;c. &amp;c.</i>	The points to be recorded by the Collector are, 1. Grounds of adjustment of the assessment. 2. Condition of the muhal. 3. Nature of the tenures. 4. Village management. 5. Generally all particulars to guide the controlling Authorities, .. .. .		190. 340
<b>COLS.' JUDL. POWERS.</b>		<b>XIV. JUDICIAL POWERS OF COLLECTORS.</b>		
5027	<i>Sect. 20 et seq. VII. 22.</i>	The Cols.' Judicial powers are those of Sect. 20, et seq. VII. 22, ..		190. 340
5028	<i>Limitations, Arbitration.</i>	As limited by Sect. 13, and Cl. III. 20, VII. 22. Encouraging arbitration as in Sect. 33, VII. 22, .. .		190. 340
<b>APPORTIONMENT.</b>		<b>XV. APPORTIONMENT OF JUMMA.</b>		
5029	<i>By Mookuddums.</i>	The apportionment of the jumma as fixed by the Collector is to be made By Mookuddums or village Zemindars as the case may be.		
5030	<i>Detail by Putwarees.</i>	Clear and full detail to be drawn up by Putwaree, .. .. .		190. 340
5031	<i>To Collector</i>	Delivered to the Collector,		
5032	<i>For promulgation.</i>	And explained to the community, .. .. .		190. 340
<b>OBJECTIONS.</b>		<b>XVI. OBJECTIONS TO ALLOTMENT.</b>		
5033	<i>Publicly heard and determined.</i>	Any objections to the apportionment of the jumma shall be heard by the Col. in open Kucheree and decided on,		
5034	<i>Or Panchayut.</i>	Or referred to a Panchayut as he may think proper, .. .. .		190. 340
5035	<i>Record.</i>	Proceedings and final order to be recorded, .. .. .		190. 340
<b>DURKHASTS.</b>		<b>XVII. DURKHASTS.</b>		
5036	<i>Specifications and names.</i>	The Durkhasts of the engaging parties should set forth, The nature, extent and liabilities of all subdivisions, And names of the engaging parties, .. .. .		190. 340



# DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.		Points for settlement—Continued.	SETTLEMENTS.	No. Page.
INFERIOR PUTTENDARS.		XVIII. INFERIOR PUTTENDARS.	G. O.	
5037	Recorded separately.	Names and extent of their several interests to be recorded in a separate document, .. .. .	12 Nov. 33. C.O. 190. 340 19 April, 33.	
VILLAGE ACCOUNTS.		XIX. PUTTAREE'S VILLAGE ACCOUNTS.		
5038	Reg. XII. 17.	Regulation XII. 17, to be strictly enforced, .. .. .		190. 340
5039	Forms.	Cols. (sanctioned by Cs. R.) to prescribe forms, .. .. .		
5040	Quarterly.	To be rendered at the close of every quarter, .. .. .		190. 340
5041	Information; summary suits.	Statements to be such as will enable the Col. to decide all suits for rent, .. .. .		190. 340
ASSISTANTS.		XX. ASSISTANTS.		
5042	Boundaries.	The Col.'s Assistants may be employed, .. .. .		
5043	Local inquiry.	On deputation to adjust disputed boundaries. To report on general condition, or particular points. .. .. .		
5044	Translations.	To furnish translations, .. .. .		
5045	Depositions.	Take depositions, .. .. .		
5046	Reports.	Make Reports, &c. .. .. .		190. 340
5047	Useful information.	And generally should assist the Collectors in any manner most useful to themselves, .. .. .		190. 340
MODIFICATIONS.		Proposed Modification of Reg. VII. 22.		
REG. VII, 22.				
5048	PROF. SURVEY.	PARA. 99. I. PROFESSIONAL SURVEY to be substituted for the Amcen's Establishment, .. .. .		190. 341
5049	ASSESSMENT.	II. THE ASSESSMENT to be fixed on AGGREGATE cultivated area as ascertained, .. .. .		190. 341
5050	On aggregate and general information. Local.	On general acquaintance with localities, Fertility. Position. Population. .. .. .		
5051	And other.	And other points likely to regulate the Govt. demand, .. .. .		190. 341
5052	APPORTIONMENT by community.	III. APPORTIONMENT of the DETAIL to be left to the village communities or Zemindars, .. .. .		
5053	Records by Puttarees.	And records of Lands in detail to be required from the village Accountants, .. .. .		190. 341
5054	JUDL. POWERS. Limitation one year, &c. Special.	IV. Judicial powers of settlement officers to be limited to cases in which the cause of action may have arisen within one year, and to matters affecting the settlement, .. .. .		190. 341
5055	Genl. questions left to Courts.	General questions of property to be left to the Courts, .. .. .		190. 341
5056	Proviso—if entertained or appointed for the settlement.	Proviso.—The above restriction shall not apply to claims once entertained and actually pending, Or postponed till settlement with intimation to the parties, .. .. .		190. 341
5057	NON-INTERFERENCE.	V. Existing institutions and prevailing system of village management to be interfered with only for special reasons, .. .. .		190. 341
5058	SECURITY OF RIGHTS.	VI. RIGHTS and PRIVILEGES of all parties (with the above limitation) to be SECURED, .. .. .		190. 341
5059	None created.	But no NEW RIGHTS to be created, .. .. .		
5060	Tenants at will.	TENANTS AT WILL to make their own bargains, .. .. .		190. 341

## PRESIDENCY BOARDS OF REVENUE.

<b>SETTLEMENTS.</b>		<b>Proposed Modification of Reg. VII. 22.—Contd.</b>	<b>SETTLEMENTS.</b>	No. Page.
5061	POTWARR'S DEPUTY.	VII. POTWARR'S DEPUTY to be rendered efficient.	G. O.	
5062	To be efficient.	Under the superintendence and responsibility of Canoongoes and Tulseeldars, .. .. .	12 Nov. 33. C. O.	
5063	Map and tables.	A map (facing title) and statistical Table to be filled up by the surveyors were annexed to the Govr. Genl.'s Minute, .. .. .	19 April, 33.	190. 341
<b>CONFERENCE.</b>		<b>Allahabad Conference appointed.</b>		
5064	Convocation at Allahabad.	PARA. 100 The plan of operations to be determined by a convocation of the officers of the survey at Allahabad, to consult with the Revenue Board, the Revenue Surveyor General, and Captain Herbert, .. .. .		190. 341
5065	Plans for discussion.	When the present plan can be compared with those brought forward on the 31st August, 1831, and 20th January, 1833, .. .. .		190. 341
5066	S. B. R. to fix date, &c.	PARA. 101. The meeting to be fixed and date notified by the Board, .. .. .		190. 341
5067	SPECIAL POINTS.	<b>Special Points.</b> .. .. .		
		PARA. 102. One or two more points remain for notice, .. .. .		190. 342
5068	Limitation, 15 to 20 years' Leases.	PARA. 103. Limitation of leases in the Western Provinces should not generally fall short of FIFTEEN, .. .. . Nor exceed TWENTY years, .. .. .		190. 342
5069	Deviations to be reported.	Deviations one way or the other to be reported to Government, .. .. .		190. 342
<b>NATIVE DEPUTY COLLECTORS.</b>		<b>Native Deputy Collectors.</b>		
5070	Proposed by Mr. W. W. Bird.	PARA. 104. Appointments of this description proposed by Mr. W. W. Bird, .. .. .		
5071	Full powers; settlements.	To have full powers and responsibility, and the duty particularly of making settlements, .. .. .		190. 342
5072	Proceedings.	To record all proceedings in their own names. .. .. .		
5073	Responsible.	And on their own responsibility. .. .. .		
5074	To Col.	To be forwarded by the Collector, with an English Report. .. .. .		
5075	To C. R.	For the approval of the C. R., .. .. .		190. 342
5076	Salary.	Salary to be that of a P. S. Ameen, .. .. .		190. 342
5077	Removal.	And they should be liable to degradation from office only for their own misconduct, .. .. .		190. 342
5078	ADVANTAGES.	PARA. 105. Advantages of this over the Gorukhpore system, .. .. .		190. 342
5079	Moral effect.	Independent of its moral effect, .. .. .		
5080	Usefulness.	It would accomplish a much greater quantity of work, .. .. .		190. 342
5081	Reasons.	In Gorukhpore, the Native officers prepare only the preliminary materials—the labor of the European officer is not consequently much decreased; and the native surveyor, though acquiring ample information, is not only unable to conclude the settlement, but cannot even decide a boundary dispute, .. .. .		190. 342
5082	Plan developed.	PARA. 106. By Mr. Bird's plan, His Lordship observes, If the entire settlement duty of a Pergunnah were entrusted to the Native Deputy, .. .. .		190. 342
5083	Rapidity and efficiency.	1. The settlements would be more efficiently and more rapidly completed, .. .. .		
5084	Leisure for European officers.	2. More leisure for other duties would be left to the European officers, .. .. .		190. 342
5085	Superintendence by Eur. Offs.	The qualifications of European Officers for superintendence would be judged by their character and their Reports on the work .. .. .		

## DIGEST OF CIRCULAR ORDERS,

## SETTLEMENTS.

Native Dep. Cells.—Continued.

SETTLEMENTS: No. Page.

	of the Native Deputies, and the system should at first be introduced only under fully qualified officers,	G. O. 12 Nov. 33.	190. 342
5086	EXPENSE of settlement. PARA. 107. ESTIMATE OF EXPENSE; taking 2,20,000 to 3,00,000 of jumma per annum as the quantity settled.	C. O. 19 April, 33.	
	The Native Deputy's salary at	500	
	His establishment,	100	
	Or rupees, 600 per mensem for all expenses independent of the professional survey,		190. 342
5087	Of survey Of the expense of the survey there is no means of judging, but 3 to 4 per cent. it should not exceed 3 or 4 per cent.,		190. 342
5088	Of settlement Thus in one year, at a charge of about 7,000 rupees, two lacs 3 per cent. and a half of jumma might be settled at less than 3 per cent.		190. 342
5089	EXPERIMENTAL INTRODUCTION proposed. PARA. 108. His Lordship proceeded to suggest the introduction of the experiment into Meerut and Muttra, in which there were two revenue Officers distinguished for ability and integrity, Luchmun Dass and Mokund Sing Pucharee, who had declined the offer of the office of Principal Sudder Ameen made to them by His Lordship's direction, Meerut and Muttra,		190. 342
5090	Points deferred. PARA. 109. His Lordship deferred further discussion, reserving several points in the fiscal management of the Western Provinces, the most prominent being,		
5091	Rights of auction purchasers. A definition of the extent and nature of the interest conveyed by an auction sale for arrears of Revenue,		190. 343
5092	Statistical Tables. The Statistical Tables are Nos. 6311 and 6312 in the Appendix,		190. 343
5093	CONFERENCE AT ALLAHABAD. Result of the Conference		
	HELD AT ALLAHABAD WITH THE OBJECT OF SIMPLIFYING AND EXPEDITING THE EXISTING PROCESS OF SURVEY AND SETTLEMENT.		
5094	Present. PRESENT.		
	Sudder Board of Revenue.		
	Officers of the survey department.		
	Commissioner of Revenue, and		
	Revenue Officers of the district of Allahabad.		
	Mr. Macsween, Commissioner of Agra.		
	Mr. Tilghman, Acting Commissioner of Bundelcund,		190. 346
5095	Reported to V. P. in C. The following matters were discussed in detail during three days sitting, 21st, 22nd, and 23rd January, 1833, and were reported in a letter from the Secretary to the Governor General to the V. P. in C. of the 24th idem.		190. 345
5096	Sentiments not altered materially. His Lordship's sentiments as expressed in the Minute are not materially altered by the result of the conference.		190. 346
	I. SURVEY.		
5097	PROFESSIONAL SURVEY. In the Minute, para. 99, was proposed the substitution of the professional survey for the native Ameen establishment,		190. 346
5098	ASSURANCES OF SURVEYORS. The professional Surveyors have assured His Lordship that they can furnish,		
	Scientific maps as contemplated in Para. 100,		
	And field registers in detail,		190. 346
	At less expense than in districts where the scientific survey in the AGGREGATE, and the Ameen's survey in the DETAIL have been furnished by two distinct departments,		190. 346

## PRESIDENCY BOARDS OF REVENUE.

<del>SETTLEMENTS.</del>		Result of Conference—Continued.	<del>SETTLEMENTS.</del>	No. Page.
5099	PROMISED INFORMATION	The Revenue Surveyor General will furnish a Report in which the mode of Survey,	G. O.	
	Revenue Surveyor General.	Nature and expense of the parties, And quantity and description of work to be required will be furnished,	12 Nov. 83. C. O.	
			19 April, 83.	190 . 346
	ASSESSMENT.	II. MODE OF ASSESSMENT.		
5100	Proposition.	It was proposed that the assessment should be fixed on the aggregate cultivated area and general acquaintance with localities, as fertility, position, population or other matters likely to regulate the Government demand,		190 . 346
5101	Sufficient.	1. It is generally admitted that these data afford ample materials,		190 . 346
5102	Opinions confirmed.	2. His Lordship is confirmed in his opinion that investigations of settlement officers should be confined to these points,		190 . 346
5103	Rapidity expected.	3. And it is reasonable to require progress, rapid in proportion to the contemplated relief,		190 . 346
	APPORTIONMENT AND RECORD OF LAND.	III. APPORTIONMENT OF JUMMA IN DETAIL AND RECORD OF LAND.		
5104	To community.	It was proposed that the former be left to the Zemindars or village communities,		
5105	By Accountants.	And that the latter be exacted from the village Accountants,		190 . 346
5106	DETAIL OF JUMMA; easily applied.	1. APPORTIONMENT IN DETAIL. The new assessment, whether an increase or decrease upon the old, will in Putteedaree Estates, bear the same relative proportion to each individual's share,		190 . 346
5107	Liable to correction.	Hence no difficulty is expected in obtaining a record, for the immediate exigency, of a settlement, subject, when requisite, to a subsequent investigation,		190 . 346
5108	Mr. Bird's Regulation.	Such a detail may be had wherever it may be necessary to introduce Mr. Bird's Regulation, which His Lordship recommends for immediate adoption,		190 . 346
5109	Consent of parties.	When the parties are willing at the time to form and record a final adjustment, no further investigation will of course be required,		190 . 347
5110	Detail will shew actual jumma.	The detail will shew the distribution of the actual jumma in proportion to previous contributions,		190 . 347
5111	Liable to alteration in adjustment.	Any alteration which copartners may be unable to adjust, to be subsequently determined on a further investigation by the officers of Government,		190 . 347
	RECORD OF LANDS.	2. RECORD OF THE LANDS.		
5112	Rent-roll required.	In Zemindaree villages the Mulgoozar to be called upon to furnish a copy of his rent-roll,		190 . 347
5113	Already demanded.	This is required already, half yearly, by the Canoongoes, and though reliance cannot be placed upon those documents it is not too much to demand a record, when the Govt. jumma is fixed, of the amount which his Assamees have each agreed to pay,		190 . 347
	JUDL. POWERS.	IV. LIMITATION OF JUDICIAL POWERS.		
	Propositions.	It was proposed that the Judicial powers of Settling Officers be limited to cases,		
5114	Cause within the year.	1. In which the cause of action arose within the year,		190 . 347
5115	Special matters.	2. To matters affecting the settlement—general questions of property being left to the Courts,		190 . 347

## DIGEST OF CIRCULAR ORDERS,

SETTLEMENTS.	Result of Conference—Continued.	SETTLEMENTS. No. Page.
5116 <i>Limitation of restriction pending.</i>	3. Provide: that the restriction shall not apply to claims once entertained and actually pending,	G. O. 12 Nov. 33. C. O.
5117 <i>Or fixed for the settlement.</i>	Or postponed till settlement, with intimation to the parties,	19 April, 33. 190. 347
5118 <i>Govt. demand to be first determined.</i>	As it is an object of primary importance to determine the Govt. demand which will in itself terminate many disputes to which uncertainty gives rise, His Lordship, with the concurrence of the meeting, proposes that these questions, and the exercise of the powers thus limited and provided for, be deferred till after the business of the settlement is completed, .. .. .	190. 347
5119 <i>Expedition expected.</i>	Relieved from these duties, it is expected that the officers selected for the settlement may complete the assessment of a large district, say twelve lacs of rupees, in about three years, .. .. .	190. 347
5120 <i>Judicial investigations on completion of assessment.</i>	On completion of the assessment of a Pergunnah or other larger portion of a country, these investigations may be brought forward by the application of the Punchayat system to be hereafter mentioned, .. .. .	190. 347
5121 <i>The latter the primary duty.</i>	But the Collector's attention must not be diverted from the primary duty of the assessment of the whole district. .. .. .	190. 347
5122 <i>Questions as to rent or fixed rates deferred.</i>	Any alteration of the Burar or proportionate allotment of the jumma in Putteedarree Estates, other than that agreed upon by the community—also claims of Ryuts to hold at particular rates, to be deferred for subsequent investigation, .. .. .	190. 347
EXISTING INSTITUTIONS.	V. INSTITUTIONS TO BE MAINTAINED.	
5123 <i>To continue.</i>	Existing institutions it was proposed should be maintained and prevailing systems of village management not interfered with, except for special reasons, .. .. .	190. 348
5124 <i>Propositions.</i>	VI. SECURITY OF RIGHTS AND PRIVILEGES.	
5125 <i>Proposed reservation in favor of old resident Ryuts.</i>	It was proposed that with the above limitation, all rights and privileges should be secured to the parties, .. .. .	190. 348
	That no new rights should be created, .. .. . And that tenants at will should make their own bargains, .. .. . In regard to these two points, V. and VI. the Govr. Genl. was happy in the concurrence of the V. P. in C., Sir C. Metcalfe, as in the above limitations, .. .. .	190. 348
5126 <i>To be attained. By a distinct record.</i>	But the object of securing old resident ryuts in the possession of the fields which (even without asserting rights of occupancy at a fixed rent), they have cultivated for a long series of years, is recommended in cases in which "the Ryuts or their ancestors have held Land from a period antecedent to the cession or conquest," .. .. . That object should be attained, 1. By a distinct record of the conditions, for the term of the settlement, when the parties can adjust them, .. .. .	190. 348
5127 <i>Or Pottah from Col.</i>	2. Or, if not, by a Pottah from the Collector at a moderate rent, and not liable to alteration during the term of the settlement, .. .. .	190. 348
5128 <i>Pottahs from Collectors.</i>	Regarding Pottahs of Collectors,	
5129 <i>Often unnecessary.</i>	In many estates the mutual interest between the Ryut and Zemindar will render them unnecessary, .. .. .	190. 348
5130 <i>Not to be forced on the Ryut.</i>	They should not in any instance be forced upon the Ryut, .. .. .	190. 348

## PRESIDENCY BOARDS OF REVENUE.

SETTLEMENTS		Result of Conference—Continued	SETTLEMENTS	No Page.
5131	<i>But available when necessary</i>	But when the character of the Zemindar affords no security for the Ryot the Collector will, it is hoped supply all that is necessary	G O. 12 Nov 33. C O 19 April 33	
PUTWAREES DUFFUR		VII PUTWAREES DUFFUR		190. 348
5132	<i>Proposition</i>	It was proposed that the Putwarees Duffur be rendered efficient under the responsibility or superintendence of the Canoungs and Tuhseeldars		190. 348
5133	<i>It ought to be efficient</i>	This office ought to be efficient considering that the holders receive 2 or 2½ per cent on the jumma		190 348
5134	<i>Attention required</i>	The attention of the S B R is directed to the subject		190. 348
GENERAL OBSERVATIONS				
GENERAL REMARKS ON THE RESULT OF THE CONFERENCE INDEPENDANT OF THE FOREGOING POINTS				
5135	<i>Instructions to S B R to select points for notice</i>	The Board will select those points which require modification (as in Para 88 for instance) in consequence of the determination to postpone certain investigations till after the assessment is completed		
5136	<i>And draw up forms of proceeding</i>	They will also draw up forms of proceeding for Tuhseeldars and settlement officers in the spirit of the instructions,		190 348
ENACTMENTS		Enactments necessary		
NECESSARY				
5137	<i>For boundary disputes</i>	1 To enable the settling officers to decide boundary and other disputes by a jury or Panchayat		
5138	<i>Arbitration</i>	Selected by himself when the parties will not consent to arbitration	.	190 348
5139	<i>Precedence of Govt demand</i>	2 In modification of Reg VII 22 to allow the adjustment of the Govt demand to take precedence of individual rights	.	190 349
5140	<i>To prepare a Regulation</i>	The S B R should draw up a Regulation		190 349
5141	<i>Report on Sect 16 VII 22</i>	And report on the expediency of modifying Sect 16 VII 22		190 349
5142	<i>Proposed adoption of the plans</i>	The V P in C was requested to give effect to the suggestions if he concurred,	.	190 349
Affairs of Bundelcund				
5143	<i>Bundelcund—discussion</i>	The affairs of this province were discussed with Mr Tilghman and the Sudder Board		190. 349
5144	<i>To revert to original footing in estates held Khas.</i>	It was determined to revert to the original footing in regard to estates held Khas in the Banda division		190 349
5145	<i>Which will be settled</i>	And that immediate measures should be taken to bring those Muhals under settlement,	.	190. 349
5146	<i>Bhyachara tenure</i>	The S B R to report on the Bhyachara tenure,		190. 349
5147	<i>Moderation—15 years' leases</i>	A universal impression existed in favor of a moderate assessment, and of leases not less than 15 years	..	190. 349
5148	<i>N Division</i>	General measures applicable to the Northern Division unnecessary—individual cases can be reported,	.	190 349

## DIGEST OF CIRCULAR ORDERS,

## SETTLEMENTS.

## Orders to Allahabad Board.

## SETTLEMENTS No. Page.

- FINAL ORDERS** The foregoing letter having been considered in Council after  
**ALLAHABAD.** return of the Govr. Genl., orders were communicated to the Allahabad Board, G O 12 Nov. 33.  
 C O.
- 5149 *Objections to create new rights in favor of old resident Ryots.* Modifying in part the 14th paragraph. .. 19 April, 33. 190. 349  
 It was observed that to secure old resident Ryots in possession of the fields which (even without asserting rights of occupancy at a fixed rent) they have cultivated for a series of years, might create rights in some instances to the prejudice of others, .. .. 190. 349
- 5150 *Recognition confined to rights established or acknowledged* Securing by record rights of occupancy at fixed rates must be limited to cases of right established or acknowledged, whether originating before or after the conquest, .. .. 190. 350
- 5151 *Surv Genls' Report called for.* The Surveyor General's Report on measuring establishments not having been received, it was called for, .. 190. 350
- 5152 *Surv's estimates to be tested practically* To prevent disappointment, it was ordered that the S B R. should take measures to ascertain the accuracy of the estimates furnished by the Surveyors, by practical trial in the Allahabad District and elsewhere, .. .. 190. 350
- 5153 *Previous proposals approved. Modifications.* Arrangements in previous letters approved, and to be carried into immediate effect, adverting particularly to the 17th and 18th para. of the letter of the Secy to the Govr Genl of the 24th January, 1833, and generally to the modifications of the Minute of the 26th September preceding indicated in that letter, .. .. 190. 350
- 5154 *Details to be arranged, difficulties reported.* The general plan being clearly defined, His Lordship trusts that there will be no difficulty in arranging the details—any difficulties to be reported, explaining the means of removing them, .. .. 190. 350

INSTRUCTIONS TO  
S. B R PRESV.

## Communication to S. B R. Presidency.

- 5155 *With the correspondence* The entire correspondence was transmitted to the S. B R. Lower Provinces with instructions, .. .. 190. 351
- 5156 *To conform* 1 To conform to the orders as far as applicable, .. .. 190. 351
- 5157 *Suggest any modifications for Cuttack* 2. To suggest modifications applicable to Cuttack or any districts under settlement, under Reg VII of 1822, .. .. 190. 351
- 5158 *Scientific survey of that Province.* 3. To report on a scientific survey of the Cuttack Province, C R. and Executive Officers to be consulted, .. .. 190. 351
- 5159 *Employment of Nat Settling Offrs* 4. And also in regard to the employment of natives with extensive independant powers for settlements, .. .. 190. 351

## CUTTACK.

## Special Rules, Cuttack

- 5160 **CONFERENCE** A conference was held at the office of the S. B. R. on the 2nd 2nd Jan. 1835. January, 1835,

## PRESENT.

The Members of the Board  
 Mr J Master, Off. Comm. of Cuttack.  
 Mr. Wilkinson, Collector of Cuttack, S. D.  
 Mr H. Ricketts, Collector of Cuttack, N. D.  
 Bd Dy. Secy Mr J R Colvin  
 Mr. J P Grant, Late Hd. Asst Secy. S. B R.  
 Mr B. J Colvin, Head Assist. Col. S. D. of Cuttack. ..

Appx. 3.766

- 5161 **GENERAL PRINCIPLES.** The following general principles were adopted with respect to the conflicting claims of the Zemindars and Mookuddums.

## PRESIDENCY BOARDS OF REVENUE.

## SETTLEMENTS.

## Special Rules—Continued.

## SETTLEMENTS, No. Page.

## I.

## PRINCIPLE I.

- 5163 *Parties paying at* Village proprietors who paid through a superior at the Cession,  
 5163 *And since* And have since so paid,  
 5164 *The Cession to a* Shall still so pay, until their right to a separation has been  
*superior, so to* proved in a Court of Justice, .. .. . Appx. 3.766  
*pay still.*  
 5165 *Sec. 16, VII. 22.* Rule of Sect. 16, VII. 22, to be duly observed by the settling  
 officer, .. .. . 3.766

## II.

## PRINCIPLE II.

- 5166 *Mookuddums to* Mookuddums in possession of a fixed tenure shall receive such  
*receive a fair* a portion of the gross assets in land, money, or kind as may be  
*portion of the* fair; they paying a full acquittable rent to the party under en-  
*assets;* gagements to the Government, .. .. . 3.766  
*paying rent.*

## III.

## PRINCIPLE III.

- 5167 *Malikana,* Engaging parties shall receive Malikana on the net jumma pre-  
*And addition,* scribed by the Regulations, .. .. . 3.766  
 And such further allowance on account of risks and expenses not  
 exceeding (Malikana inclusive) 20 per cent. on the net jumma, as  
 may be judged right by the Revenue Authorities, .. .. . 3.766  
 5168 *Special cases.* Unless under special circumstances, to be reported for the sanc-  
 tion of the S. B. R. and Government, .. .. . 3.766  
 5169 *Rapid progress* The S. B. R. solicit sanction to these principles, and look to  
*expected.* rapid progress in the assessment of the province, .. .. . 3.767  
 5170 *Principles, &c.* Government approved the principles; and at the same time  
*approved.* sanctioned an amended form for an Abstract Report of settlement  
 submitted by the Offg. C. R. .. .. . 3.767

## NOANUND

## Cutlack Talooqa Noanund.

## SETTLEMENT.

- 5171 *Orders of Govt.* The S. B. R. circulate the following orders of Govt. on the set- G. O.  
 tlement of Talooqa Noanund, Zillah Balasore, for general informa- 27 Sept. 36.  
 tion and guidance, .. .. . C. O. 334.612  
 5172 *Satisfaction* The Govt. express great satisfaction at the manner in which 12 Dec. 36.  
*at revision.* the settlement has been revised, and concur with the S. B. R. in the  
 5173 *Zemindaree rights* INEXPEDIENCY OF CREATING ZEMINDAREE RIGHTS IN FAVOR OF  
*not to be created.* THE VILLAGE SURBURAKARS AND MOOKUDDUMS. .. .. . 334.612  
 5174 *Principles as* The following five principles are approved—they are entered as  
*amended.* amended by the Govt. orders.

## I.

## PRINCIPLE I.

- 5175 *Govt. may chuse* The Government is at liberty to select one or more, or any  
*its Malgoozars.* number of the subordinate village Surburakars, as the managing or  
 engaging Malgoozars of each village, .. .. . 334.612

## II.

## PRINCIPLE II.

- 5176 *Surburakars in* It is only equitable, in giving effect to the first principle, that no  
*occupation not* subordinate village Surburakar, from whom engagements were  
*removable* taken in the previous settlement, and who was found in possession  
*without cause.* when the present detailed settlement commenced, should be dis-  
 seised without very sufficient cause, .. .. . 334.612

## • III.

## PRINCIPLE III.

- 5177 *Annexion of* All the Niz Jote lands of the managing Surburakar and his bre-  
*Niz Jote.* thren are to be annexed to the Malgoozars land, and assessed, .. 334.612



## DIGEST OF CIRCULAR ORDERS,

## SETTLEMENTS.

## Calcutta Noanund—Continued.

## SETTLEMENTS. No. Page.

## IV.

## PRINCIPLE V.

G. O.

- 5178 *Adjustments with Surburakars.* The managing Surburakar is to receive such proportion of the gross assets of the village, either in land, money, or kind, as may be considered by the Revenue Authorities to be a fair allowance; he, on his part, paying a full equitable rent for all land within the village: and if any fixed tenure is proved to exist, by which any Mookuddum or Surburakar is entitled to hold a certain quantity of land free of assessment, a proportionate reduction is to be made in the allowance to the Malgoosar engaging with Government for such lands, not included in the assessment, being a deduction adequate to the net produce of such exempted land, .. .. 334.613

## V.

## PRINCIPLE V.

27 Sept. 36.  
C. O.  
12 Dec. 36.

- 5179 *Inquiries in case of calamities.* In the event of the occurrence of inundation or drought to such an extent as to destroy the crops extensively, proper officers shall be deputed to the villages affected by such visitation, with a view to ascertain and estimate the extent of the loss, in order that remissions commensurate to the injury, may be granted, .. .. 334.613
- 5180 *Misconstruction of S. B. R.* Observing however that opposite the declaration that the Govt. is at liberty to select one or more Surburakars as the managing or engaging Malgoosars of each village—the S. B. R. cite Sect. 10, VII. 29, .. .. 334.613
- 5181 *Surburakars have no proprietary rights—great caution enjoined.* The Govt. caution the S. B. R. that such persons possess no liens in the nature of a proprietary right, and they direct that the point be very carefully guarded from the contingency of misconstruction, upon which at the close of a long settlement very troublesome claims might be built, .. .. 334.613
- 5182 *Explanation.* These parties are not, like those referred to in the Regulation, entitled to engagements, nor to receive Malikana in the event of their exclusion, and such a right, should not be admitted even by implication in the Surburakars of Noanund, .. .. 334.613
- 5183 *Relinquishment of Neej Jote inadmissible.* On the proposed relinquishment of the Neej Jote lands unassessed, referring to Sect. 39, VIII. 93, the Govt. explain that the cases are not as assumed by the S. B. R. analogous, and that to confer that privilege on the Surburakars of Noanund would be to admit that they possess a right which was denied to the oldest hereditary Zemindars of Behar and Orissa by the fundamental laws of the P. S., .. .. 334.613
- 5184 *Reasons.* The law declares that the ten years jumma shall be fixed upon the whole Neej Jote annexed, with the modification that the Zemindar who may engage to engage shall, if of a date antecedent to the Dewanee, hold them in lieu of Malikana —It was never intended to allow the privilege of holding upon a hypothesis of right, Neej Jote lands, simultaneously with the advantages of engagements, .. .. 334.613
- 5185 *Govt. therefore object.* Govt. are therefore averse to the hypothetical assumption that any party can have a right to hold Neej Jote free of assessment, and adhere to the second principle of the conference of the 2nd January, 1835, viz., .. .. 334.614
- 5186 *But suggest a plan not open to objection.* The rent must be fixed upon the whole village, and if the Mookuddum receive the whole or part of his remuneration in land, that land may be granted as the whole or part of that “fair allowance” therein sanctioned, not as a right founded on Neej Jote tenure, .. .. 334.614
- 5187 *Right of Govt. to select a Malgoosar asserted.* Govt. also direct that its indefeasible right to select its own Malgoosars from the body of the Surburakars, shall be distinctly asserted: the mere fact of possession ought not to be allowed to

## PRESIDENCY BOARDS OF REVENUE

<del>SETTLEMENTS.</del>		Calooga Nanund—Continued.	<del>SETTLEMENTS.</del>	No.	Page.
<i>Not transferable.</i>		stand in the way of the selection of the most eligible party for the management, and no subdivision of the tenure or office by sale or gift should be sanctioned,	G. O. 27 Sept. 36. C. O.		334. 614
5188	S. B. R. to dispose of all cases of Mookuddums.	The S. B. R. are authorized to dispose of all particular cases connected with the Mookuddums or Surburakarec tenure, including the recognition or exclusion of individuals, referring only questions of general principles not already settled to Govt.	12 Dec. 36.		334. 614
5189	Orders regarding Lakhiraj approved.	Govt. also approve the orders respecting the Lakhiraj lands extending to 4533 beeghas, held under 1. 0 tenures,			334. 614
5190	Settlement confirmed 25 years.	Mr. Ricketts commended. His experience is a safeguard against over-assessment—Government confirmed the settlement of the Calooga for 25 years,			334. 614
5191	Necessity for reduction of bulk of Returns.	Govt. drew attention to the extreme volume of the settlement proceedings, and to the adoption of some new plan for simplifying and abbreviating the Record,			334. 615
<del>SETTLEMENTS.</del>		Rules of Practice.			
5192	By Col. and Dy. Col.	Settlements are to be conducted by Col. or Dy. Col.	R. P. C.		
5193	Control	Subject to the Cs. R., the S. B. R. and Government,	..	..	.. 13
5194	Confirmation by Govt.	Not binding till confirmed by Government,	R. P. C.	..	.. 13
<del>UNDER REPORT TO Cs. R.</del>		<del>UNDER REPORT TO Cs. R.</del>			
5195	Approval of C. R.	If C. R. approve, he will pass no order, but refer to the S. B. R.	R. P. C.	..	.. 14
5196	Disapproval.	If he disapprove—he may interfere.	iii.		
5197	Interference prospective only.	But only prospectively from the month of Jeyt succeeding,			
5198	C. R. stands for the year.	Col.'s settlement stands for the current year,	..	..	.. 14
5199	Exception—stranger farmer.	EXCEPTIONS—when the proprietor applies to engage in lieu of a stranger farmer.			
5200	Fraud	Also cases of manifest fraud,	..	..	.. 14
<del>UNDER REPORT TO S. B. R.</del>		<del>UNDER REPORT TO S. B. R.</del>			
5201	Approval—report to Govt.	If they approve, no order to be passed, but the general result reported to Govt.	R. P. C.		
5202	DISAPPROVAL.	If they disapprove they may interfere,	iv.		
5203	Restricted as Cs. R.	But are restricted as are the Cs. R.	..	..	.. 14
5204	Exception—dispossession.	EXCEPTIONS—cases of apparent wrongful dispossession,	..	..	.. 14
<del>MOOKUDDUMES AND ASAMEEWAN SETTLEMENTS</del>		<del>MOOKUDDUMES AND ASAMEEWAN SETTLEMENTS</del>			
5205	Not to be disturbed.	Shall not in any case be disturbed during the current year,	R. P. C. v.	..	.. 14
5207	ALLUVION.	Rules for the settlement of alluvion. See ALLUVION (No. 390 et seq.).			
5208	ASSESSMENT STAYED.	Resumed Muhals registered are not open to assessment, for six months from date of the decree,			226. 436
5209	UNREGISTERED, immediate.	Unregistered resumed Muhals not within the Rule, and to be treated as lapsed farms,			103. 176
					225. 436

## DIGEST OF CIRCULAR ORDERS.

Assessment Stages—Continued.		Date.	
5210	<i>Stayed 6 months from notice.</i> Unregistered resumed Muhals not to be assessed till six months after delivery of the order to the occupant,		
5211	<i>Exception.</i> Unless under peculiar circumstances when six months' net rental will be paid to the occupants.	—	316.577
5212	<i>Altered 6 months from decree.</i> The rule for staying assessment of non-registered grants, was altered from six months after service of notice, to six months after date of the order of resumption,	—	348.650
5213	<b>BADSHAHEE RESUMPTIONS.</b> The local Authorities, (with reference to the case of Kubeer-ood-deen Uhnud and others of Behar) were prohibited from taking Durkhasts from Maliks, pending the determination upon special rules under consideration,	C. O. 9 Jan. 37.	347.649
5214	<i>Patna and Bhagulpore.</i> The above orders were issued on the 2nd January, 1837, to the Cs. R. of Patna and Bhagulpore,		347.649
5215	<b>COMMISSIONERS OF REVENUE.</b> With a view to relieve the Cs. R. from the pressure of business hourly increasing in their offices, it was proposed by the S. B. R. and agreed to by Govt.	G. O. 30 Aug. 36. C. O.	327.594
5216	<i>To reserve six from each officer.</i> That the Cs. R. shall reserve only a number, not exceeding six settlements from each settling officer, to be reported on by himself, as tests of the manner in which the duty is performed,	25 Oct. 36.	327.594
5217	<i>Govt. approve.</i> The Govt. entirely approved the rule,		327.598
5218	<i>Cuttack and Chittagong.</i> Cuttack and Chittagong were specially excepted from its operation pending the preparation of a plan for the more ready and complete revision of the settlements of those divisions,		327.603
5219	<b>DATES and TERMS.</b> Dates of commencement of ALL settlements, with those of the termination of all temporary settlements, to be invariably stated, as well as the term for which they have to run,	C. O. 2 Nov. 35.	276.500
	<i>English and native.</i> Thus,—For ten years from 1242 to 1251 B. S., F. S. or U. S. inclusive,—with corresponding period of the Christian era,		276.500
5220	<b>DELAY IN ASSESSMENT.</b> For the prevention of such delay registration of resumed Muhals was prescribed,		211.406
5221	<i>Patna plan.</i> With a system of check arranged by the C. R. Patna,		219.430
5222	<b>DEPUTY COLS. IX. 33</b> On revision of settlements prepared by these officers the revising officer will record his opinion how the work has been done, Cs. R. also, for the consideration of the S. B. R.		389.715
5223	<b>ENGLISH CALENDAR.</b> Permanent and temporary settlements, as well as farms, &c. were ordered to be so arranged and adjusted, that there might be no difficulty in keeping the accounts according to the English year from 1st May to 30th April,	C. O. 5 Sept. 36.	319.580
5224	<i>Kistundens by native usage and calendar.</i> But at the same time the local officers were reminded that settlements or farms are to be arranged according to the usage of the district or pergunnah, by the native months,		319.580
5225	<b>ESTABLISHMENTS.</b> For measurements and inquiries under Regulation VII. 22 do not come within the rule requiring the sanction of Govt. after six months,		228.438
5226	<b>GOVT. PURCHASES.</b> Estates purchased by Govt. are to be brought immediately under temporary detailed settlements, (to be farmed if possible. See No. 4405.)		86.65
5227	<b>EXTENSION OF SETTLEMENTS.</b> S. B. R. to submit forms of proclamation to be issued from time to time, notifying the extension of settlements,	R. P. C. vi.	14

## PRESIDENCY BOARDS OF REVENUE.

	Important Points.	Settlements.	Page.
5228	<b>IMPORTANT POINTS.</b> Ca. R. will report to the S. B. R. all important orders or decisions of general application in regard to Assessment, Systems of management, or Special privileges of particular classes, .. ..	R. P. C. ..	..
5229	<b>INVALID JAGEERS.</b> S. B. R. are competent (with retrospective effect) to sanction permanent settlements of these Jageers, .. ..	Appx. ..	5. 768
5230	<b>KISTBUNDEES,</b> see ENGLISH CALENDAR, (above No. 6224.) *		
5231	<b>MALIKANA.</b> Of recusant proprietors Cls. II. and III. 5, VII. 22, is to be determined by the S. B. R. at the recommendation of the Ca. R. But in no case to exceed the rate of the Regulation, without sanction of Government, .. ..	R. P. C. VII. ..	.. 15
5232	<i>Cases of dispute.</i> Also in cases of disputed right—see the latter part of Clause II. of the Section and Regulation above cited, .. ..	R. P. C. VIII. ..	.. 14
5233	<b>CALCULATION.</b> The plan of calculating Malikana being imperfectly understood, the following was circulated as a guide, Assets assumed as basis of settlement Co.'s Rs. 1000 Deduct village expenses ten per cent, on the above, 100 900 Other deductions if any, .. .. Remainder, .. .. 900 Deduct proprietary profits ten per cent. .. 90 Remainder sudder jumma, .. .. 810	C. O. 22 Aug. 86. ..	317. 578
5234	<b>MODES OF SETTLEMENT.</b> The observations of the Ct. Drs. in their Despatch <i>Various modes.</i> of the 22nd December, 1830, canvassing the systems of Khas management, contain remarks on the various modes of temporary settlement; viz. with	C. O. 21 Oct. 31.	
5235	<i>Proprietors.</i> Recorded proprietors,		
5236	<i>Farmers.</i> Farmers,		
5237	<i>Mookuddams.</i> Mookuddams, ... ..		125. 199
5238	<i>Want of definition of demand on under tenants.</i> Which tend to confirm their opinion that all are ineffectual, simply because, however moderate the demand, the amount payable by individual contributors not being defined, they are left to arbitrary and exorbitant exaction, .. ..	.. 125. 204	
5239	<b>NEW CURRENCY.</b> Settlements to be expressed uniformly in Co.'s Rs. ..	— 297. 528	
5240	<b>OPERATIONS,</b> see OPERATIONS REPORTS, No. 3451 et seq.		
5241	<b>PERMANENT SETTLEMENTS.</b> Of certain petty Muhals the property of Government, noticed with dissatisfaction by the Court of Directors, and the practice prohibited, .. ..	— 69. 47	
5242	<i>Prohibition of P. Settlements.</i> The Central Board circulate orders of Govt. and of the Ct. of Drs. (10th November, 1824,) prohibiting the sale or permanent settlement of any estate lapsing to Government, without express sanction, .. ..	G. O. 19 Jan. 27. C. O. 13 Feb. 27.	86. 64
5243	<i>Reservation of Govt.</i> The Court of Directors further ordered that as few cases as possible be brought under the reservation made by the Local Government, of the power to sanction such settlements of such lands,		
5244	<i>Muhals to be bought.</i> And at the same time they directed that as often as estates could, without any sacrifice, be purchased on account of Govt. the Govt. should avail themselves of those opportunities, .. ..		86. 65

## DIGEST OF CIRCULAR ORDERS;

Permanent Settlements—Continued.		No.	Page.
5245	<i>Explanation of the foregoing.</i> The following explanation of the Orders of the Ct. of Directors which had been constricted to prohibit all settlements in perpetuity, were received from Government, and circulated, .. ..	G. O. 27 July, 30. C. O. 24 Aug. 30.	81. 148
5246	<i>All not prohibited.</i> The orders of the Court do not apply to the exclusion of parties entitled by law to permanent settlements, only to Lands of which the proprietary right is vested immediately in the State, .. ..		81. 148
PARTIES ENTITLED.		PARTIES ENTITLED ARE	
5247	<i>Minhacedars.</i> Minhacedars under Reg. XIX. 93, whose lands are resumed, although not previously assessed.		
5248	<i>Maliks of Jageers.</i> Maliks of resumed Jageers, (Reg. XXXVII. 93.)		
5249	<i>Recusant proprietors, lapsed farms.</i> Recusant proprietors in cases of lapsed farms, Sect. 5, I. 93, .. ..		81. 149
5250	<i>Alluvion.</i> Alluvion,	} Where there are no proprietors, .. ..	81. 149
5251	<i>Wastes.</i> Reclaimed waste,		
5252	<i>Jageers;—no Maliks.</i> Resumed Jageers,		
5253	<i>Churs.</i> Churs of which the proprietary right is vested in the Govt. .. ..		81. 149
5254	<i>Proprietors have the right.</i> When, on the contrary, the property in the soil is vested in individuals, the Ct. of Drs. have recognized the right to a perpetual settlement, .. ..		81. 149
5255	<i>And should have a liberal construction of the law.</i> "Where the law has given the right," there is no doubt of the proceeding to be adopted; "where the case may appear somewhat doubtful," individuals should have the benefit of a liberal construction, .. ..		81. 149
5256	<i>PETTY MAAFEE CASES.</i> Deputy Collectors under Reg. IX. 33, are not competent to decide, only to prepare these cases for decision by Dy. Col. competent officers, .. ..		272. 497
5257	<i>IRREGULARITIES.</i> Settling officers having exceeded their powers by irregularly releasing petty rent-free holdings, religious or charitable, it was explained, .. ..	C. O. 14 Mar. 36.	292. 522
5258	<i>Not exempt above 10 Beeghas or after 1178 B. S.,</i> I. That Cl. IV. 3. XIX. 93, defines that such grants are not exempt from assessment unless prior to 1178 B. S. or 1179 F. S., and under ten Beeghas, .. ..		292. 522
5259	<i>Erroneous settlements to be returned.</i> II. Every settlement containing cases in contravention of this rule will be returned for correction, .. ..		292. 522
5260	<i>Recommendations may be made.</i> III. Settlement officers may submit a specific recommendation in favor of occupants of bona fide religious or charitable grants, if the aggregate quantity of the land be not disproportionate, .. ..		292. 523
5261	<i>But settlement to proceed.</i> IV. Such recommendation is not however to interfere with the due assessment of the Land, .. ..		292. 523
5262	<i>Durkhasts to include all.</i> And it is to be included in the Durkhast. It is an object to have the settlement papers complete to enable the Cs. R. and the S. B. R. to reject or modify as they may deem advisable, .. ..		292. 523
5263	<i>Cases decided against assessment to be referred to Cs. R. in 15 days.</i> Petty Lakhiraj cases (Regulation IX. 25), determined under settlement, if against assessment, are to be transmitted to the Cs. R. under Cl. IV. 4, III. 28, within fifteen days from the date of decision—Cs. R. will confirm the decisions, or appeal, and on their part record the result of their review with the settlement papers, .. ..	C. O. 1 June, 37.	386. 712



## DIGEST OF CIRCULAR ORDERS,

	Settlement Papers—Continued.	No. Page.
5277 <i>Khutteeconee.</i>	Form of the Khutteecones of Muoroosce Asamees, (See Appx. No. 6316,) .. .. — 190. 357	
5278 <i>Terij.</i>	Form of the Terij Asameewar, (See Appx. No. 6317,) .. — 190. 358	
5279 <i>Muntukhub.</i>	Form of the Muntukhub Asameewar, (See Appx. No. 6318,) .. — 190. 360	
5280 <i>Eng. Abstract.</i>	Form of the English Abstract without a Russudee arrangement, (See Appx. No. 6346,) .. .. — 309. 546	
5281 <i>Eng. Abstract Russudee.</i>	Form of the English Abstract with a Russud, (See Appx. No. 6347,) .. .. — 309. 548	
5282 <i>Final Decree of resumption.</i>	Copy of the final decree of resumption must be appended to all settlements of Muhals resumed under Regs II. 19, and III. 28, .. — 188. 307	
5283 <i>EXPLANATIONS OF THE ENGLISH FORM OF ABSTRACT.</i>		
ENG ABSTRACT. Columns 18.	In regard to Col. 18, it was explained to the C. R. Cuttack, and the explanation was circulated, C. O. 7 Nov. 34.	
5284 <i>Columns 10, 17, and 14.</i>	That Col. 10 is intended to contain the aggregate of columns 8 and 9, but that, unless the whole of the land there described is assessed, that is, contributes to the rent displayed in Col. 18—columns 17 and 14 cannot agree with column 10, .. 229. 439	
5285 <i>Column 18, rent actually paid. Julkur, &amp;c.</i>	Column 18 should exhibit the rent actually paid, (See Para. 14, C. O. 12th Nov. 1833,) (Altered, See No. 5293 et seq.) .. 229. 439 Julkur, Bunkur, and Phulkur not to be included in either of the Cols. 14 to 18, .. 229. 439	
5286 <i>Additions under Cols. 14 and 16</i>	But it was ordered that preserving the positions of the divisions, and adding under columns 14 and 16 the total of the land in which the Russud is fixed,—as well as, in separate lines, the Sewasce collections,—any misapprehension in regard to the contents of Col. 16 would be explained, and a perfect development of the resources would be made in the English Abstract, .. 229. 439	
5287 <i>NEGLECT RECOMMENDED.</i>	In consequence of neglect, it was ordered specially, that the English Abstracts be always carefully filled up, C. O. 24 Mar. 35. 249. 469	
5288 <i>Complete Abstracts essential.</i>	It was explained to the Local Authorities, that in revising the forms of settlement Reports, in consequence of which the C. O. of the 12th November, 1833, were promulgated, every relief consistent with a proper understanding of the case was afforded, and all particulars NOT ABSOLUTELY OF IMPORTANCE were excluded, .. 249. 469	
<i>Omissions.</i>	Consequently, if omissions occur, .. 249. 469	
5289 <i>Deficient papers.</i>	Either from non-transmission of any English or Persian form, ..	
5290 <i>Incorrect entries will lead to return of papers.</i>	Or imperfect or incorrect entries, The proceedings will be returned for revision and correction, .. 249. 469	
5291 <i>Frequency of neglect.</i>	The Board remark that omissions and inaccuracies of this nature are of constant occurrence, attended with serious inconveniences—waste of time, and unnecessary delay, .. 249. 469	
5292 <i>English Abstract to be as complete as practicable</i>	If all the columns of the English Abstract cannot be filled up, it must be rendered as complete as possible, or the reasons for the omission noted under the head Remarks, or in the columns as they occur, .. 249. 469	
5293 <i>MODIFICATION. ENGLISH ABSTRACT, Col. 18.</i>	Paragraph 14 of the C. O. of the 12th November, 1833, having been misunderstood, and the experience of fifteen months having shewn the necessity for a modification of the plan of report, it was ordered, .. 251. 471	
5294 <i>Not the actual rent.</i>	That the rent paid to the proprietor previously to the assessment, should not be the sum entered in Col. 18 of the English Abstract, .. 251. 471	

## PRESIDENCY BOARDS OF REVENUE.

<b>SETTLEMENTS.</b>		<b>Settlement Papers—Continued.</b>	<b>SIGNATURES, &amp;c. No. Page.</b>
5295	<i>Bk 17 and 14, and 18 and 16, respectively to correspond.</i>	That Cols. 17 and 14, and Cols. 18 and 16, shall respectively correspond in regard to the total amount; the constituent items being, in either instance regulated by the various gradations of soil and circumstances of occupation, .. ..	C. O. 27 Mar. 35. 251.471
5296	<i>Provision for enhancement beyond the actual rent.</i>	In cases when it may be unexceptionably proved that from collusion or other motive, a proprietor has submitted to receive less than a just and fair rent (such proof to be particularized under the 8th head of the Persian Proceedings) reference shall be made to the rates of adjoining villages, and the "assets assumed as the basis of settlement" raised accordingly, though with great caution, .. ..	.. .. 251.471
5297	<i>ROOEEAD to be sent.</i>	The S. B. R. direct that the Ameen's Rooeead, in addition to all other documents shall accompany all settlement proceedings—and they repeat the orders regarding the final decree of resumption, .. ..	C. O. 18 Mar. 36. 295.525
5298	<b>SUDDER BOARD OF REVENUE.</b>	All proceedings in the S. B. R. regarding settlement cases, require consideration of the Board collectively, or by at least two Members, .. ..	R. P. S. B. xv. .. . 6
5299	<b>SYNOPSIS OF REVISION,</b>	in the S. B. R. Office—A guide to settling officers, (See No. 6359, Appx.) .. ..	Appx. 1.761
5300	<b>TENT ALLOWANCE.</b>	Cols. and Dy. Cols. were allowed 250 Rs. per mensem <i>Cols. &amp; Dy. Cols. extra, when out in tents making settlements, (See No. 31 et seq.)</i> .. ..	— 116.192 — 116.192
5301	<i>New Rules.</i>	The former abolished. But Dy. Cols., not independant, class as Assistants with full powers and receive five rupees per diem. Dy. Cols. at independant stations draw no allowance, (See No. 33 et seq.) .. ..	— 159.256
5302	<b>UNREGISTERED TENURES.</b>	Are not now as under the Regulations liable to <i>Notice previously</i> be summarily assessed without process and treated as lapsed farms, (See ASSESSMENT STAYED, under this head.) Holders of such tenures must also be called upon to prove registry or laches of the Local Officers in bar of summary resumption, .. ..	— 321.585
<b>SHERIFF OF CALCUTTA.</b>			
5303	<i>LIMITATION of writs.</i>	Can derive no lawful authority from any writ of Supreme Court to seize and sell property in the Province of Benares, .. ..	C. O. 29 April, 96.
5304	<i>Bengal, Behar, and Orissa.</i>	Nor beyond Bengal, Behar, and Orissa, (See No. 341 et seq.) .. ..	16.10
5305	<i>Responsible for revenue.</i>	In a case of sequestration, payment of the Revenue must be demanded from the Sheriff as the party in possession, .. ..	G. O. 14 Oct. 96.
5306	<i>To be enforced.</i>	And on failure, payment may be enforced as against individuals, by the ordinary process, (See No. 344 et seq.) .. ..	C. O. 25 Oct. 96. 17.11
5307	<i>Non-interference with rent-free lands.</i>	The Revenue Authorities are prohibited from interference to give possession of rent-free lands to purchasers at Sheriff's sales, .. ..	G. O. 13 Jan. 97 C. O. 24 Jan. 97.
5308	<i>Nor any other.</i>	Nor in any case, (See No. 348,) .. ..	25.16
5309	<i>Legal attachment.</i>	His writs of SEQUESTRATION or FIERI FACIAS supersede a formal attachment under the Regulation, unless possession be in addition actually TAKEN and KEPT by the Revenue Authorities, (See No. 349 et seq.) .. ..	C. O. 19 April, 16. 37.25
<b>SIGNATURES, AND OFFICIAL ATTESTATIONS.</b>			
5310	<i>To be legible.</i>	These should be so distinctly and readily legible, as to remove all apprehension as to perplexity in respect to their appearing genuine to future public Authorities, .. ..	C. O. 16 Mar. 21. 54.39



## DIGEST OF CIRCULAR ORDERS,

<b>SIGNATURES, &amp;c.</b>	<b>Legality—Continued.</b>	<b>SP. COMMS, &amp;c.</b>	<b>No Page.</b>
5311 <i>Re-circulated.</i>	The Board re-circulate the foregoing orders,	C. O.	440. 705
5312 <i>Serishtedars and Native Officers.</i>	Public officers were cautioned against allowing their Native officers, especially Serishtedars, to evade their responsibilities in regard to signatures and attestations,	30 May, 37. C. O. 19 April, 38.	175. 284
<b>SERISHTEDAR TENURES.</b>			
5313 <i>Often hereditary but proof required.</i>	Although in many cases hereditary, these tenures should, as proposed by the Bd. Rev. be held to be for life only, unless the contrary be shewn,	C. O. 13 Sept. 25.	80. 59
<b>SPECIAL COMMISSIONERS UNDER REG. III. 28.</b>			
5314 <i>Original appointments.</i>	Mr. J. B. Elliot, Patna, and Mr. Walpole, and Mr. W. W. Bird, Calcutta and Moorshedabad respectively, at Calcutta, appointed— Their salaries 45,000 rupees per annum, and the office next in importance to the S. D. and Niz. Adt. and S. B. R.	G. O. 30 Dec. 28.	101. 76
5315 <i>Office.</i>	They are constituted to hear appeals preferred by individuals against decisions for assessment, And against decisions against assessment at the instance of the Cs. R. under Cl. IV 4, III. 28,	R. P. C. xxxviii. R. P. C. xxxix.	.. . 25 .. . 25
<b>Local Cs. R.—Sp. Comm. III. 28.</b>			
5316 <i>Local C. R. Sp. Comm. III. 28.</i>	When the Local C. R. is Sp. Comm. III. 28, the following is the rule for the disposal of cases open to appeal as above,	C. O. 1 Oct. 30.	
5317 <i>Colo. to report, with record,</i>	Col. deciding against assessment shall immediately report,— With the whole record of the case,		
5318 <i>To S. B. R.</i>	To the S. B. R., which Board,		
5319 <i>Who within a year</i>	Within one year from the date of the Col.'s proceedings,		
5320 <i>May transfer to Sp. Comm. III. 28.</i>	May transfer the case for revision and final orders to the Special Commissioner, III. 28,		89. 156
5321 <i>General Rules.</i>	The Rules for forms and processes the same as those prescribed in ordinary cases by the Regulations,		89. 156
<b>Aid of Dy. COLS. IX. 33.</b>			
5322 <i>Application through Cs. R.</i>	Sp. Comm. III. 28, are not at liberty to issue orders to Dy. COLS. IX 33, for measurements, &c. without reference to the Local Cs. R. (See No. 1970 et seq)		345. 645
<b>DISBURSEMENTS UNDER THEIR DECREES.</b>			
5323 <i>Powers of Cs. R.</i>	The powers of the Cs. R. to sanction disbursements under decrees of the ordinary Judicial Courts are extended to those of the Sp. Comm. III. 28,	C. O. 25 July, 37.	405. 748
<b>FEES OF GOVT. AGENTS.</b>			
5324 <i>REFERENCE.</i>	Their amount, and a lengthened correspondence regarding payment of Fees to the Govt. Agents at these Courts, will be found under the head "FEES" (No. 2714 et seq)		
<b>INTERFERENCE WITH GOVT. AGENTS—PRESSING APPEALS.</b>			
5325 <i>INTERFERENCE with Govt. Agents and Sp. Comm. III. 28.</i>	Mr. Sp. Comm. III. 28, Elliot, (Patna) having drawn the attention of Govt. to the irregular calls made by the Dy. COLS. and other Revenue Authorities—and to the improper interference of the Sp. Comm. III. 28. particulars—it was ordered,	G. O. 2 Aug. 36. C. O. 20 Feb. 37.	
5326 <i>Quarterly Returns prescribed to Cs. R.</i>	I. That a Return in the following form, to be sent quarterly, be the only one required from the Govt. pleader.—The Return to be made to the Cs. R.,		356. 662

## PRESIDENCY BOARDS OF REVENUE.

SP. COMMS.		Local Es. R.—Continued.	SP. COMMS.	No. Page.
5327	Constant and unnecessary calls.	It was represented that constant calls had been made for statements containing information obtainable in the offices of the functionaries applying for them; thus distracting the attention of the Govt. pleader from his proper duties, whilst compliance would have entailed the necessity for an increased establishment of native officers, if the calls were persisted in or extended.	G. O. 2 Aug. 36. C. O. 20 Feb. 37.	356. 668
5328	Form of Report.	(The form is No. 6356 in the Appendix).		356. 668
5329	INTERFERENCE as to extension of time for appeal prohibited.	II. That there shall be no interference on the part of officers adjudicating the claims of Govt. in the first instance, with the exercise by the Sp. Comms. III. 28, of the discretion vested in them by Cl. II. 4, III. 28, of extending the term allowed for appeal,		356. 666
5330	Objections may be addressed to S. B. R.	If those officers are dissatisfied with the latitude given in practice to this construction of the clause in question, they may bring the matter to the notice of the S. B. R.,		356. 666
5332	Cause of the reference.	Mr. Elliot referred this matter in consequence of the Govt. pleader, having received two Perwanas from a Dy. Collector within the course of a few months, to press the hearing of appeals,		356. 664
5333	Objections to the calls—extent of jurisdiction.	He grounds his objection on the right to the unfettered exercise of his discretion, looking at the same time to the vast extent of his jurisdiction compared with that contemplated at the period of the enactment of the Regulation,		356. 664
5334	Injustice of haste.	The consequent injustice to the parties of pressing cases to an <i>ex parte</i> decision,		356. 664
5335	General impolicy.	And generally on the impolicy of raising still greater prejudice against these tribunals "especially constituted." He considers it to be important that the Courts of the Sp. Comms. should be entirely independent of any dictation on the part of the Revenue Authorities,		356. 665
TRANSFERS.		JURISDICTIONS.		
5336	Nuddeeah.	Nuddeeah transferred from Calcutta to Moorshedabad,	C. O.	
5337	Poorneah.	Poorneah placed under Moorshedabad.	18 May, 30.	
5338	Dinagpore, Rungpore.	Dinagpore and Rungpore placed under the same.		
5339	Burdwan, J. Muhals.	Burdwan and Jungle Muhals placed under Calcutta.		
5340	Midnapore, &c.	Midnapore, including the Marhatta Pergunnahs and Hijlee, the same,		71. 135
5341	NEW ALLOTMENT Calcutta and Moorshedabad.	The Govt. having determined upon a new allotment of the districts comprised in the Calcutta and Moorshedabad divisions,	G. O. 23 Feb. 36. C. O.	
5342	Proclamation.	The S. B. R. were ordered to cause proclamation to be made in the several districts transferred under Cl. III. 2, III. 28,	11 Mar. 36.	
5343	TRANSFERS.	The following sketch will shew the alterations effected, MOORSHEDABAD. CALCUTTA.		290. 520
5344	Moorshedabad and Calcutta as they stood and stand.	As it stood. As it stands. As it stood. As it stands.		
		Baraset, Beerbhoom, Bhaugulpore, Dinagpore, Furreedpore, Gwalparah, Maldah.	Bancoorah, Backergunge, Baraset, Bulloah, Chittagong, Dacca, Jessore, Cuttack, Mymensingh.	

## DIGEST OF CIRCULAR ORDERS,

SP. COLLS.

Jurisdictions—Continued.

SP. DY. COLS. No. Page.

## MOORSHEDABAD.

## CALCUTTA.

As it stood. As it stands.  
 Moorshedabad, Nuddea,  
 Nuddea, Poorneah,  
 Poorneah, Pubna,  
 Pubna, Rajshahye,  
 Rajshahye, Rungpore,  
 Rungpore, Sylhet,  
 Sylhet.

As it stood. As it stands.  
 Dacca, Soonderbuns,  
 Furreedpore, Tipperah,  
 Hijlee, 24-Fergunnahs.  
 Hooghly, Jessore,  
 Jungle Mehals, Midnapore,  
 Burdwan, Mymensing,  
 Cuttack, Pubna,  
 Hijlee, Soonderbuns,  
 Hooghly, Tipperah,  
 Jungle Mehals, 24-Fergunnahs.  
 Midnapore.

G. O.  
 23 Feb. 36.  
 C. O.  
 11 Mar. 36, 290. 520

- 5345 *The Hooghly the boundary.* The Government had proposed an equal allotment of suits, but the object of equalization of duty appeared to be better attained by making the Hooghly the boundary, .. .. 290. 520
- 5346 *Furreedpore.* Furreedpore partly in Calcutta, and partly in Moorshedabad, was annexed to Moorshedabad, .. .. 290. 519
- 5347 *Baraset.* Baraset similarly situate, was annexed entire to Calcutta, .. .. 290. 519

SPECIAL DEPUTY COLLECTORS.

## SPECIAL DEPUTY COLLECTORS.

ORIGINALLY FOR SETTLEMENT AND RESUMPTION; LATTERLY RESUMPTION ONLY.

## Constitution of the Office.

- 5348 *Mr. Grant's appointment in Sarun.* The instructions to Mr. Grant who was appointed Special Dy. Col. for Resumption and Settlement in Zillah Sarun, having been a 21 Jan. 34. C. O.
- 5349 *REVISED RULES extension.* Revised Rules on the extension of the system in Bauleah, Dacca, Jessore and Moorshedabad Divisions, .. .. 2 Jan. 37. 342. 626 C. O.
- 5350 *Duties.* 1. The officers are appointed for the exclusive purpose of relieving the Collectors from resumption duties. .. .. 342. 627
- 5351 *Independent.* 2. They will exercise their functions independantly of the Cols. .. .. 342. 627
- 5352 *Transfer of suits and Registers.* 3. Cols. will transfer all such suits—and all rent-free and Mookurrere Registers, .. .. 342. 627
- 5353 *Establishments.* 4. Establishments will be distinct under control of the resumption officer, but may be provided as far as possible from the Collectorate, .. .. 342. 627
- 5354 *Themselves to select.* 5. Resumption officers are not however tied down to employ the individuals removed by the Cols., .. .. 342. 627
- 5355 *Under control of C. R.* 6. The foregoing rule not however to interfere with the power of the C. R. for revision and control, approval or rejection of the nominations of subordinates, .. .. 342. 627
- 5356 *Serishtedars, liberal pay.* 7. Serishtedars to be liberally remunerated, .. .. 342. 627

## PRESIDENCY BOARDS OF REVENUE.

SP. DY. COLS.	Constitution of Office—Continued.	SP. DY. COLS.	No. Page.
5357 SCALE of Provincial establishments.	8. The following establishment sanctioned temporarily, Serishtedar, .. .. 100 Peshkar, .. .. 50 1 Mohurrir 30; 1 20;—2—10, .. 70 Mohafez, .. .. 50 Nazir, .. .. 15 4 Chuprasees, at 4 each, .. 16 Koranee Moollah, .. 4 Gungajullees, .. 4 Paper and contingencies, .. 15 English writer, .. .. 50	C. O. 2 Jan. 37.	
	Per mensem, rupees 374 .. ..		342.628
5358 Economy.	9. Economy to be observed, but efficiency not to be sacrificed to it, .. ..		342.628
5359 CUTCHERRIES need not be where tenure is.	10. Resumption officers need not transfer their Cutcherries to the place where the tenure under investigation is situate, ..		342.628
5360 Nor in any one district.	Nor need they ordinarily hold their Cutcherry in any one particular district of their jurisdictions, .. ..		342.628
5361 Sp. Dy. Cols. to decide. Central when not moving.	The above points can best be determined by the officers themselves. Central situations, when not moving, are preferable for public convenience. .. ..		342.629
5362 Progress and station to be notified.	Carefully circulated notifications should keep the public informed of their stations for business, .. ..		342.629
5363 Measurement of Lakhiraj.	11. Necessity for the ascertainment of the position of Lakhiraj Lands under investigation, .. ..		342.629
5364 If not infringing P. S. rights.	Previous to such investigation, actual measurement should be resorted to, when that measure can be adopted without infringing any of the rights and privileges conferred by the perpetual settlement, .. .. (The above is erroneous, see No. 4052 :—measurement of Lakhiraj cannot infringe rights of the P. S.)		342.629
5365 Appt. of Dy. Cols. for inquiries proposed.	The appointment of Deputy Cols. for the special purpose of measurement and preliminary inquiries, under consideration, .. ..		342.629
5366 Report called for.	And to be the subject of a report, required from the Sp. Dy. Cols. who were requested to visit their several districts with this and other objects with the least practicable delay, .. ..		342.629
5367 ATTESTATION OF DOCUMENTS FILED. Attention enjoined to Sec. 16, II. 19.	Sp. Dy. Cols. were cautioned carefully to observe the provisions of Sect. 16, II. 19, requiring that they shall attest the production of all documents filed, in order to their identification at any future period, .. ..	C. O. 22 Aug. 37.	411.758
5368 CURRENT DISBURSEMENTS. Advances.	Cols. are ordered to advance to Sp. Dy. Cols. such sums as may be sanctioned by Cs. R. for current disbursements, .. ..	C. O. 9 May, 37.	372.698
5369 At their respon- sibility for audit.	Such advances to be held in the inefficient balance at the responsibility of the drawers, till audited bills are furnished for their adjustment, .. ..		372.698
5370 Monthly audit.	In all practicable cases, monthly audit to be obtained, .. ..		372.698
5371 Explanation.	Cs. R. derive no additional power under these orders in regard to sanctioning temporary disbursements or permanent charges;		

# DIGEST OF CIRCULAR ORDERS,

SP. DY. COLS.		Current Disbursements—Continued.	SP. DY. COLS.	No. Page.
		all beyond 500 rupees must be reported in the usual manner to the S. B. R., .. .. .	C. O.	
			9 May, 37.	372. 698
5372	<i>Object of the orders.</i>	The object is merely to enable the Sp. Dy. Cols. to obtain without delay sums regularly sanctioned under existing orders, ..		372. 698
5373	CUTCHERRY RENT.	Sp. Dy. Cols. are allowed where there are no accommodations, to rent Cutcherries at 50 rupees per mensem, ..	G. O.	
	<i>Allowed, 50 per mensem.</i>		11 April, 37.	
5374	DUTIES RETROSPECTIVE.	On a reference from the Moorehedabad Special Commissioner, representing that the Sp. Dy. Col. of Burdwan held that he had no concern in pleadings in appeal decided by Cols. and Dy. Cols. previously to his appointment, the S. B. R. determined that, .. .. .	C. O.	
	<i>Objection.</i>		18 April, 37.	
			30 May, 37.	
				381. 706
5375	<i>The Rule absolute; all papers transferred.</i>	All references on the subject of the resumption laws, ought to be made to the Sp. Dy. Cols. whether the cases were made over to the Sp. Comm. III. 28, before or after the appointment of the Sp. Dy. Col.—and that all papers should be transferred, ..		381. 706
5376	<i>Proposition of Cs. R. over-ruled.</i>	The Special Commissioner had suggested that, in general, cases should not be removed from the Col.'s Offices; but that where further information was needed, the Sp. Dy. Cols. should carry on the case.—This was over-ruled, .. .. .		381. 706
5377	ENDOWMENTS.	Govt. require reports of all cases, decided for or against assessment brought before the resumption officers, connected with endowments for education, (See No. 2432 et seq.) ..	G. O.	
	<i>EDUCATION. Reports called for.</i>		20 Sept. 36.	
			C. O.	331. 610
			28 Oct. 36.	
			G. O.	
5378	ALL PURPOSES.	The orders above were extended to all endowments, for any purpose of general utility or benevolence, .. .. .	6 July, 37.	
			C. O.	406. 748.
			25 July, 37.	
5379	ORDER OF OPERATIONS.	Sp. Dy. Cols. were ordered to confine their operations in the first instance to tenures claimed as rent-free, and large and valuable tracts of recent alluvion, ..	G. O.	
	<i>Lakshiraj, alluvion.</i>		2 May, 37.	
			C. O.	374. 699
5380	<i>Caution as to Towfeer.</i>	Caution enjoined as to the creation of unnecessary alarm by the institution of suits for Towfeer on insufficient grounds, ..	16 May, 37.	
				374. 699
5381	<i>Difficulties.</i>	Difficulty of urging such claims,		
5382	<i>Exceptions.</i>	Except when the perpetual settlement was made on a detailed and recorded measurement, as in		
	<i>Chittagong, Sylhet, borders of wastes.</i>	Chittagong and Sylhet, or where there are extensive wastes, as in districts bordering on the Soonderbuns, or in the forests which skirt the valley of the Ganges, east and west, ..		374. 699
5383	<i>Towfeer deferred.</i>	Investigations for Towfeer therefore are to be deferred till all the Lakshiraj cases on the files are disposed of, ..		374. 700
5384	<i>Exceptions as above.</i>	EXCEPTION. Lands reclaimed from the Soonderbuns in the 24-Pergunnahs, Jessore, Backergunge, and in Chittagong, and Sylhet, .. .. .		374. 701
5385	<i>Special cases under sanction of S. B. R.</i>	For other lands really Towfeer, as in some Pergunnahs of Tirhoot, suits may be instituted on strong prima facie evidence under reference to the S. B. R., .. .. .		374. 701
5386	<i>Caution against Goindahs.</i>	The Govt. caution the Sp. Dy. Cols. against giving undue encouragement to Goindahs, and to receive with great caution all information tendered by such persons, .. .. .		374. 701

## PRESIDENCY BOARDS OF REVENUE.

SP. DY. COLS.

Lakhiraj Cases.

SP. DY. COLS. No. Page.

- 5387 LAKHIRAJ CASES, SEC. 80, II. 19, BETWEEN INDIVIDUALS. These C. O.  
*Not to be tried* cases are not to be decided by the Resumption Officers but by the 18 April, 37.  
*by Sp. Dy. Cols.* ordinary Revenue Authorities, .. 364. 678  
*Correspondence.* The correspondence was circulated out of which the above G. O.  
orders arose, but it contains no particular points for notice. The reference 11 April, 37.  
was made by the Judge of Rajshahye, and the question was C. O.  
determined by the Court of Sudder Dewanee Adawlut, .. 9 May, 37. 371. 696  
*The same rule* Nor are the Sp. Dy. Cols. to dispose of such cases, though G. O.  
*when Govt. is* Govt. be a party in its capacity of Zemindar; the S. B. R. referred 1 Aug. 37.  
*Zemindar.* the point specially for the purpose of obtaining an authoritative C. O.  
decision, .. 14 Aug. 37. 410. 756
- 5388 PEONS FOR SERVICE OF PROCESS. Cs. R. are authorized to allow Sp. C. O.  
*May be sanctioned* Dy. Cols. to employ such an additional number of peons on fixed 20 June, 37.  
*by Cs. R.* salaries as may be necessary for this purpose, .. 397. 735
- 5389 *No Talubana.* Talubana is not on any account to be charged, .. 397. 735
- 5390 *To be charged in* Proper control enjoined; the amount to be charged monthly in a  
*contingent bills.* contingent bill, .. 397. 735
- 5391 POWERS RELATIVELY TO S. B. R. Correspondence to the following effect G. O.  
*Correspondence.* was circulated by the S. B. R. .. 6 July, 37.
- 5392 *S. B. R. not to* It is held inexpedient that the S. B. R. should promulgate for  
*construe the Resn.* the guidance of Sp. Dy. Cols. any authoritative Digest or construction  
*Regns. for the* of the Resumption laws, for their guidance in their capacity of  
*guidance of* public prosecutors; the more so, as those officers are not in any  
*Sp. Dy. Cols.* wise subject to the Board's jurisdiction, .. 2 Aug. 37.
- 5393 *But procedure* But Government at the same time consider that general rules  
*might be laid down.* and principles of procedure might be laid down, .. 409. 755
- 5394 *For uniformity,* To ensure uniformity of practice,  
*and guidance.* And all proper consideration of both litigant parties, .. 409. 755
- 5395 *To obviate* And to obviate misconceptions,  
*misconception.* ..
- 5396 *Of views of Govt.* Either in regard to the views of Government,  
5397 *Or rights of* Or rights of the Zemindars guaranteed at the P. S., .. 409. 755  
*the P. S.* ..
- 5398 *S. B. R. aid in* The Board has already been instructed to afford aid in Towfeer  
*Towfeer cases.* and alluvion cases, especially the former, .. 409. 755
- 5399 *Sp. Dy. Cols.* And Sp. Dy. Cols. should be encouraged to seek that advice  
*should seek advice* which, as Supt. and Rem. of Legal Affairs, the Board are bound to  
*as of S. and* render to all officers conducting suits in which the public interests  
*R. L. A.* are concerned, .. 409. 755
- 5400 *S. B. R. will* The Board in reply express their readiness as Supt. and Rem.  
*advise.* of L. A. to give their opinions on points of legal difficulty referred  
to them, .. 409. 755
- 5401 *Resn. officers to* And are aware that it is optional with the Sp. Dy. Cols. in a  
*follow or not.* judicial capacity to act, or not to act, as they advise, .. 409. 756
- 5402 *S. B. R. will* The Board have given and will continue to give to Sp. Dy. Cols.  
*instruct as to* instructions as to modes of practice and procedure connected with  
*procedure.* resumption operations, .. 409. 756
- 5403 *Govt. approve.* The above understanding the Govt. entirely approve, .. 409. 756
- 5404 POWERS RELATIVELY TO CS. R. Questions affecting the relative powers C. O.  
*Mr. Ricketts and* of Cs. R. and Sp. Dy. Cols. having been raised by Mr. Sp. Dy. 10 June, 37.  
*Mr. Crawford's* Col. Crawford and submitted by Mr. Commissioner Ricketts, the  
*reference.* following construction was addressed to the latter officer, and cir-  
culated for general information, .. 391. 731

# **CIRCULAR ORDERS,**

**SP. DY. COLS.****STAMPS. No. Page.**

<b>SP. DY. COLS.</b>	<b>STAMPS. No. Page.</b>
5405 <i>Cs. R. may call for explanation in information regarding validity of his orders for considering lands exempt from payment.</i>	C. O. 10 June, 37.
5406 <i>Or he could not fulfil his duty.</i>	391. 731
5407 <i>But may not order a revision.</i>	391. 731
5408 <i>Which would be unfair.</i>	391. 731
5409 <i>And unduly severe.</i>	391. 731
5410 <i>Year for appeal dates from receipt.</i>	391. 731
5411 <i>But Sp. Comm. may extend.</i>	391. 731
5412 <i>Patna case ruled.</i>	391. 731
5413 <i>Reason.</i>	391. 731
5414 <i>Expedition necessary.</i>	391. 731
5415 <i>Speedy inquiry.</i>	391. 731
5416 <i>SUBORDINATION to Cs. R.</i>	391. 731

**STAMPS.**

5417 <i>POWERS OF Cs. R.</i>	C. O. 2 Mar. 29.
5418 <i>UNDER CONTROL of Bd. C. S. &amp; O.</i>	3. 48
5419 <i>INSTRUCTIONS to Supt of Stamps.</i>	3. 48
5420 <i>Reference to Rules of Practice.</i>	3. 48

**Rules of Practice.**

5421 <i>Bd. C. S. &amp; O. Entire general control of all officers.</i>	R. P. C. LXXVI.
5422 <i>Cs. R. have powers of late Bd. Rev.</i>	37 1
5423 <i>Appt. of Venders and distributors.</i>	37

## PRESIDENCY BOARD OF REVENUE.

STAMPS.	Rules of Practice— <del>Stamp</del>	STAMPS No. Page.
5424 <i>Fines and penalties on officers</i>	2 In the confirmation, mitigation or remission of any fine or penalty imposed on Darogahs, Venders or distributors of stamps under the Regs	R. P. C. LXXV. " 37
5425 <i>Cols to report to C R</i>	3 The Cols shall report all such cases for final orders of C. R.	" 37
5426 <i>Omissions</i>	4 In all cases of the non employment of the prescribed stamp by individuals, if the C R deem it to have proceeded from accidents, inadvertence or other unavoidable cause,	R P C. LXXVII.
5427 <i>Penalties</i>	He may remit or modify the penalty,	
5428 <i>May affix stamps</i>	And cause the proper stamp to be affixed on payment of the prescribed duty,	" 37
5429 <i>Or renew them</i>	5 The C R is also empowered to cause Stamp Paper accidentally injured or destroyed to be replaced under Sect 16 XVI 24	" 37
5430 <i>Forgers and utterers</i>	6 It shall be the duty of C R and officers subject to their authority, to adopt all legal measures for bringing to trial before the Court of Circuit, and for the conviction and punishment of all persons guilty of forging or of selling stamp paper—or of uttering it knowing it to be forged	R P C LXXVIII " 38
5431 <i>Venders for exaction.</i>	7 In like manner for the punishment of any authorized Vender or distributor of stamps guilty of exacting more than the prescribed duty	" 38
5432 <i>AUDIT.</i>	Sanction of the S B R or Cs R to be obtained before stamps can be issued and the disbursing party will be responsible	C O 2 Mar 82 131 213
5433 <i>COPIES OF DECREES</i>	Stamps are to be furnished immediately to the Govt Vakeels for copies of decrees in suits decided against Govt	C O 21 July, 18 137 218
5434 <i>LITHOGRAPHIC DEVICE</i>	The device of a provisional stamp was circulated to be impressed upon all stamp paper not bearing the water mark, in addition to two steel stamp dies and the lithographic device impressions which such water marked paper now bears	C O 24 April 32 19 Dec 36. 339 622
5435 <i>Superseded</i>	A supply of water marked paper having arrived from England, the temporary arrangement of a provisional stamp was superseded	C O 9 May 37 369 694
5436 <i>RESPONSIBILITIES FOR DEFALCATIONS</i>	The S B R circulate extracts from Genl Letters of the Ct of Drs noticing reports on defalcations and explaining their views regarding the responsibilities of the Cols in such cases	C O 6 Feb 37 353 655
	Extracts Ct of Drs 23rd October, 1893	
5437 <i>Three cases</i>	PARA 62 Refers to three cases of embezzlement, amounting altogether to rupees 29 7 30 4	353 656
5438 <i>Cols responsible great negligence</i>	In these cases the two Collectors concerned were held personally responsible—great negligence was apparent	353 656
5439 <i>Burdwan and other defalcations</i>	PARA 68 Refers, amongst other items amounting to rupees 14 651 12 to rupees 11 369 10 deficient in the Burdwan Darogha's account of 1822	353 656
5440 <i>Ineffectual proceedings</i>	The Collector dead—the Darogha prosecuted ineffectually in the Calcutta Provincial Court, and further proceedings deemed useless	353 656
5441 <i>Responsibility of Collectors—paper destroyed</i>	PARA 69 The Court refer to Sect 11 VII 00, and later enactments, rendering Collectors responsible for all papers destroyed,	
5442 <i>Damaged &amp;c</i>	Damaged or not forthcoming	
5443 <i>Security.</i>	Leaving them to require collateral security from Daroghas, Venders, &c,	363 656



## DIGEST OF CIRCULAR ORDERS,

STAMPS.	Extracts—Continued.	STATEMENTS, &c. No. Page.
5444 THE CT. SUGGEST. 5445 Collectors primarily liable. 5446 Looking to Venders, &c. 5447 Cases for resumption.	The Court therefore suggest, I. That the Col. should be looked to in the first instance, Leaving him to take steps against the Vender, &c., .. .. II. That the balance be remitted only when the loss is clearly beyond the control of the Collector, .. ..	C. O. 6 Feb. 37. 353. 657 353. 657
CASES.	Extracts; Ct. of Drs. 18th November, 1835.	
5448 Several reported. 5449 14,516—retrenched, 2671, written off. 5450 562—suspended. 5451 Of 2642; 1355 recovered, 1286 written off.	PARA. 61. Several cases of embezzlement were noticed. In one case rupees 14,516 realized from retrenchments from the Collector's salary—in another, rupees 2,671 written off as the Col. had taken all reasonable precautions, .. .. PARA. 61. In a case of embezzlement of 562. 4. 2 the Govt. awaited the decision of the suit before deciding on the Col.'s liability. .. .. PARAS. 64 and 65. Of 2642. 2, in another case, 1355. 13 were recovered—security had not been sufficiently tested, but owing to difficulty of adjusting the responsibility between two Cols. the difference of rupees 12-6. 15 was written off, .. ..	353. 657 353. 657 353. 657
5452 Grounds of the above decision.	The Court Drs. did not disturb the decision, though they considered that the Collector who received charge of the stamps without examination was justly liable, and had relieved the other party from the responsibility; the latter however had discovered the fraud by an improved system of account, and had exerted himself in the recovery of the portion of the defalcation which was saved, .. ..	353. 658
5453 514 retrenched.	PARA. 66. Rupees 514. 1 retrenched, Col.'s attempt to justify his negligence very unsatisfactory, .. ..	353. 658
5454 Rupees 2,06,198 embezzled.	PARA. 67. Rupees 2,06,198 were embezzled in one district, .. ..	353. 658
5455 RETRENCHED.	Cols. neglect left no alternative but to hold him responsible, and leave him to pursue measures against the Darogha, &c. .. ..	353. 658
5456 4824 embezzled, 3939 retrenched.	PARA. 68. Rupees 4824. 1 embezzled. Part recovered by sale of property—For the balance rupees 3939. 11, Col. was held responsible, .. ..	353. 658
5457 GENERAL INSTRUCTIONS. Liability of Cols. &c.	PARA. 69. In reply to the Court's orders, the Govt. had adverted to the inconvenience which would attend their unqualified adherence to the responsibilities of Cl. II. 8, X. 29. The Court in rejoinder refer to their letter of the 23rd October, No. 3, of 1833, in which they distinctly limited the responsibility of the Collector to loss arising out of causes not beyond his control; proof of no remissness nor neglect of duty to rest with the Col. .. ..	353. 658
STATEMENTS AND PERIODICAL RETURNS.		
REFERENCE, STATEMENTS' COMMITTEE.	The same arrangement is pursued under this head as under the head ACCOUNTS, (See Nos. 132—4.)	
5458 I. Before the revision.	In Division I. Will be entered particulars relating to forms and returns antecedent to the revision by the Statements' Committee.	
5459 II. Revision.	Division II. Will contain particulars of the revision, and	
5460 III. After	Division III. Subsequent modifications.	

## PRESIDENCY BOARDS OF REVENUE.

STATEMENTS, &amp;c.

DIVN. I. BEFORE THE REVISION.

STATEMENTS, &amp;c. No. Page.

## DIVISION I.—BEFORE THE REVISION.

## Rules of Practice.

5461	<b>RULES OF PRACTICE.</b>	The following Returns are specially indicated in the Rules of Practice.		
	<i>General.</i>	Statements, as required, are to be furnished by the Cs. R. to the S. B. R., and by the S. B. R. to Govt.	R. P. S. B. XI.	5
	<i>Consideration of Statements.</i>	All annual or other periodical Statements or Reports submitted to Govt. must be considered in the Board collectively, or require concurrent voices of two Members,	R. P. S. B. XV.	6
	<i>Khas Estates.</i>	Statements of Khas Estates to be furnished, as required, by Cs. R. to S. B. R.,	R. P. C. XII.	16
	<i>Defaulters.</i>	Quarterly Statements of Rev. Defaulters in confinement to be rendered by Cs. R. to S. B. R., and should give explanations of cases beyond three months, or 1000 rupees,	R. P. C. XVI.	17
	<i>Sales for arrears and decrees.</i>	Cs. R. to furnish periodical Statements of sales for arrears and decrees of Court to the S. B. R. and S. B. R. an annual Report to Government,	R. P. C. XXI.	19
	<i>Wards for Civil Courts.</i>	Statements regarding Wards' Estates required by the Civil Courts to be furnished by Cols. under orders of Cs. R.	R. P. C. XXIV.	21
	<i>Wards for S. B. R.</i>	Annual Abstract Statement of Wards' Estates to be sent by Cs. R. to the S. B. R.	R. P. C. XXVI.	22
	<i>Govt. Suits.</i>	Annual Statement of Govt. Suits to be sent by Cs. R. to S. B. R.,	R. P. C. XXXIV.	24
	<i>Suits in S. D. A.</i>	Annual Statement of Govt. Suits in the S. D. A. to be sent by the S. & R. L. A. to S. B. R.	R. P. C. XXXV.	24
	<i>Fines.</i>	Cs. R. to include in their Quarterly Statements of defaulters in confinement, any cases of imprisonment for fines beyond three months,	R. P. C. XLVII.	29
	<i>Pensions.</i>	Quarterly or other periodical Statements of life Pensions allowed, or continued, to be furnished by S. B. R. to Govt.	R. P. C. LVI.	31
	<i>Contingent charges.</i>	Quarterly Statements of Contingent charges to be furnished by the S. B. R. to Government,	R. P. C. LIX.	32
	<i>Tucavee.</i>	Annual, Tucavee and other Zemindaree advances authorized by S. B. R. to be furnished to Government,	R. P. C. LXII.	32
	<i>Establishment.</i>	Quarterly Statements of temporary, and annual of fixed establishments in their own offices or those of their subordinates to be sent by Cs. R. to S. B. R.	R. P. C. LXVIII.	34
	<i>Tolls.</i>	Annual Statements of Tolls, to be sent by Cs. R. through S. B. R. to Government,	R. P. C. LXIV.	36
	<i>Town Duties.</i>	Annual Statements of leases of Town Duties granted or annulled to be furnished by Cs. R. to Bd. C. S. and O.	R. P. C. LXXXII.	39
	<i>Abkaree.</i>	Abkaree leases to be annually furnished by Collectors and Deputy Collectors to Cs. R., and by them forwarded to the S. B. R. and Government,	R. P. C. LXXXVII.	41
		Shortly Afterwards.		
462	<i>System of 1829.</i>	Forms for the guidance of the Local Authorities were transmitted with the orders noted in the margin. But the whole of the Returns of the system of 1829 having come under revision by the Statements' Committee of 1836, the arrangements have been altogether altered from the period of the promulgation of these Resolutions as approved by Govt.	C. O. 20 Mar. 29.	55

## DIGEST OF CIRCULAR ORDERS,

**STATEMENTS, &c.** DIVN. I. BEFORE THE REVISION—*Contd.* **STATEMENTS, &c. No. Page.**  
**ST. Reservation.** The scheme of 1829 was expressly to be understood not to C. O.  
 exempt any public officer from the transmission of such other 20 Mar. 29.  
 5444 Reports and Returns as were called for by the Rules of Practice, .. 8. 56

**General Rule.**

5464 **ENTRIES TO BE** It was ordered that, as a general rule, all entries in Statements C. O.  
**NUMBERED.** and Returns of WHATEVER DESCRIPTION, should be numbered to 18 Sept. 32.  
 facilitate reference, .. .. 155. 249

5465 **ARREARS OF BUSINESS IN THE OFFICES OF CS. R.** A call was made C. O.  
 and a form of Report furnished (See No. 6345 in Appendix), .. 28 May, 36. 307. 540

5466 **DEFAULTERS IN CONFINEMENT.** S. B. R. proposed to dispense with C. O.  
*To be kept up.* periodical Returns and to require only Reports of special cases in 29 Dec. 29.  
 which defaulters may be confined beyond a year.—But Govt. did  
 not assent, .. .. 57. 115

5467 **Particulars.** Statements should contain a brief specification of the balance— C. O.  
 and they should be continuous—and release always reported with 8 Feb. 33.  
 the date, until which period the Statements should enter up all  
 cases, .. .. 170. 279

5468 **EXTRA ESTABLISHMENTS.** These Returns were retained when the Cs. R. C. O.  
 were relieved, from furnishing sundry other Statements, .. 29 Dec. 29. 57. 115

5469 **FARMS.** A Brief Schedule required, exhibiting G. O.  
*Schedule for Govt.* Name and nature of the Mubals. 12 May, 31.

5470 *Description.* District in which situate, C. O.  
 5471 *Rent.* Amount of rent, 25 May, 35.

5472 *Term.* Term of Lease,

5473 *To be annual.* Of all farms sanctioned by the S B R. up to 31st De-  
 cember, 1834, and to be continued annually to Govt. .. 258. 481

5474 **GOVT. SUITS.** Abstracts, in a form annexed, to be appended to all Reports of C. O.  
 Government suits, .. 10 Aug. 35. 266. 491

**Form** General Abstract of Suits pending on the 30th April.

District	Number pending on the 30th Apl	Suits instituted during the of fiscal year	Total number of cases	Decided during the year.	Number pending on the 1st of May.	Remarks.
		Pending in the Zillah Court of — Ditto in the Court of Sudder Dewannee Adawlut Ditto in ditto of Special Commissioner.				

5475 **INDEX OF CORRESPONDENCE OF CS. R.** Originally required without any C. O.  
 specific form, .. 8 May, 29. 17. 74

5476 *Form prescribed.* A form was subsequently prescribed with the following C. O.  
 directions, .. 17 Nov. 29.

**Form.**  
Zillah A.

Date of Letter From.	Date of Letter To.	From or To.	Subject.
March 2nd	March 3rd.	From To.	

and so on till the correspondence with the Collector of A. for the quarter is ended, then commence Zillah B, .. 48. 108

## PRESIDENCY BOARDS OF REVENUE.

STATEMENTS, &c.		DIVN. I, BEFORE THE REVISION—Contd.	STATEMENTS, &c. No. Page.
5477	EXCLUSIONS.	To be confined to letters from and to Collectors.—Those conveying orders of the S. B. R., or of mere form, need not to be entered, .. .. .	C. O. 17 Nov. 29. 48. 108
5478	Amplification.	The following form, modifying and amplifying the preceding, was circulated, and at the same time punctuality was enjoined, ..	C. O. 22 Feb. 36. 285. 508
5479	Form.	Form prescribed (See No. 55 in Appendix), .. .. .	285. 509
5480	KHAS MUHAL.	Statements were maintained when others were dispensed with; Ca. R. to S. B. R., .. .. .	C. O. 29 Dec. 29. 57. 115
5481	OPERATIONS' REPORTS.	Forms for 1834-5 prescribed (See Nos. 6335 and 6 in Appendix), .. .. .	C. O. 25 May. 35. 261. 486
5482	A. to G.	Printed forms A. to G. were prescribed, and their object and the manner in which, and parties by whom, to be filled up, notified, (See OPERATIONS' REPORTS, No. 3493 et seq.) .. .. .	C. O. 23 May. 36. 308. 543
5483	RESUMPTIONS.	Reports of cases decided under Reg. II. 19, retained in relieving the Ca. R. from the preparation of sundry Returns, ..	C. O. 29 Dec. 29. 57. 115
5484	Quarterly.	Quarterly Reports were required of cases under Reg. II. 19, and III. 28, and they stand under the revision by the Committee, and are included in the lithographed set, .. .. .	C. O. 26 Oct. 30. 93. 158
5485	Paucity of decisions.	It was ordered that Statements of cases under Regs. II. 19, and III. 28, shall always explain the reason of any paucity of decisions, ..	C. O. 30 Aug. 31. 121. 195
5486	SALES CANCELLED AND CONFIRMED.	Returns required quarterly, .. .. .	C. O. 153. 248 14 Sept. 32.
5487	SALES UNREPORTED.	Statements are to be furnished monthly by Cols. and Dy. Cols. to the Ca. R. and those officers are required to explain to the Ca. R. the cause of any delay in reporting sales beyond twenty days, .. .. .	C. O. 14 Mar. 36. 293. 523
5488	SETTLEMENTS.	Form of English Abstract without a Russuddee arrangement (See No. 6346 in Appendix), .. .. .	C. O. 3 June. 36. 309. 546
5489	With a Russud.	Form of English Abstract with a Russuddee arrangement. .. .. .	309. 548 C. O.
5490	SUMMARY SUITS.	Reports called for monthly, .. .. .	25 Sept. 32. 116. 249
	Classification.	Column "disposed of during the month" to be divided into suits decided, and referred to the regular Courts, .. .. .	C. O. 25 May. 35. 262. 487
5491	UNANSWERED REFERENCES.	Original Returns called for in the following form, Date of letter, Date of receipt, Subject, Remarks, .. .. .	C. O. 2 June, 29. 22. 76
5492	Particulars.	The S. B. R. require the Ca. R. to furnish a quarterly list of all unanswered references of three months' standing—to be continuous—and contain entry of all references of old standing, ..	C. O. 2 May. 36. 303. 537
5493	Settlements.	Settlements need not to be entered in this list till after six months, .. .. .	303. 537
5494	Spirit of the orders kept up.	N. B. The spirit of these orders is maintained though the formal Returns have been dispensed with, (See No. 5554,) ..	C. O. 26 Oct. 36. 328. 608
5495	WARDS' ESTATES.	The Returns maintained when Ca. R. were relieved from other Statements, .. .. .	C. O. 29 Dec. 29. 57. 115
5496	Release.	A general Abstract Statement to be furnished on release of an estate from the Jurisdiction of the Court, .. .. .	C. O. 13 Mar. 35. 245. 460

## DIGEST OF CIRCULAR ORDERS,

<b>STATEMENTS, &amp;c.</b>	<b>DIVN. I. BEFORE THE REVISION—Contd.</b>	<b>STATEMENTS, &amp;c. No. Page.</b>
5497 <i>Distribution of establishments.</i>	A general division Statement required—Jumma, Sadder and Moofussil, surplus profit, and distribution of the expense of Establishments, (See No. 6344 Appendix.)	C. O. 23 May, 36. 306.539
5498 <b>WAKEELS' FEES.</b>	Register and monthly Abstract check Returns prescribed (superseded shortly after by the new forms of the Statements' Committee),	C. O. 9 May, 36. 304.538

## DIVISION II.—REVISION BY THE STATEMENTS' COMMITTEE.

### General Rules.

5499 <i>Forms Resn. III.</i>	Forms to be revised by the Committee and lithographed,	G. O. 12 July, 36.
5500 <i>ALTERATIONS.</i>	The Committee proposed that no Statement be discontinued nor form altered by a subordinate, nor new form called for without the sanction of the S. B. R.	C. O. 27 July, 36.
5501 <i>Mode proposed Resn. IV.</i>	Government determined that the Statements' Committee should be a Standing Committee of revision, and directed that the S. B. R. shall not require any new, or alter any Statement approved by the Committee without the sanction of Govt.	313.554
5501 <i>Mode determined by GOVERNMENT.</i>	Exceptions. Returns, in whatever form, to be only once furnished,	313.573

### § 2. TO STAND.

#### I. COLS. TO REV. ACCT. ANNUAL.

5503 <i>CIVIL SUITS.</i>	Progress in their decision. Before half yearly—indispensable— <i>Resn. XXX.</i> and will supersede the necessity for the Statements of Wakeels' fees—intimation to be given to the C. R. Patna.	G. O. 12 July, 36. C. O.
5503 <i>Addition—Fees.</i>	The words Wakeels' fees to be introduced in the 6th column, to prevent the possibility of that information being omitted,	313.558
5504 <i>LANDS SOLD.</i>	The Committee proposed that this Statement be discontinued as not indispensably necessary, though containing some useful information which might be supplied in special cases,	313.557
5505 <i>Retained by Govt.</i>	But Government as it had been forwarded to England for the last thirty years, determined that it should not be dispensed with,	313.573

#### II. COLLECTORS TO COMMISSIONERS.

#### MONTHLY.

5506 <i>ACCOUNT SALES NOT RENDERED.</i>	Indispensable,	313.564
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*Resn. LXXII.*

#### MONTHLY AND QUARTERLY.

5507 <i>DEFAULTERS IN CONFINEMENT.</i>	Both necessary monthly for the control exercised by the Cs. R., Quarterly for the regular and systematic supervision of the S. B. R.,	313.559
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#### QUARTERLY.

5508 <i>RESUMPTIONS.</i>	REGULATION III. 23 CASES. Indispensable,	313.560
<i>Resn. XLIII.</i>		
5509 <i>SUMMARY SUITS.</i>	Res. VIII. 31. Form defective and requires revision— <i>Resn. XXXIX.</i> monthly, half-yearly and annual Returns dispensed with,	313.559

#### HALF-YEARLY.

5510 <i>BUTWARRAS PENDING.</i>	Absolutely necessary; form to be revised—Quarterly <i>Resn. XLIV.</i> and Annual Returns dispensed with,	313.560
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#### ANNUAL.

5511 <i>GOVT. SUITS.</i>	By the original determination of the Committee, this Return stood as above—the Statements to be continuous in one annual Return and one half-yearly,	313.561
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## PRESIDENCY BOARDS OF REVENUE.

**STATEMENTS, &c.** DIVN. II. § 2, CL. II. COLS. TO COMMS.—*Contd.* **STATEMENTS, &c.** No. Page.

<i>Modification.</i> But the half-yearly return was subsequently dispensed with by the Resolution of the 18th August, No. V.		G. O. 4 Oct. 36. C. O. 328. 606 26 Oct. 36.
5512	KHAS AND RESUMED MUHALS. REGISTRY STATEMENTS No. 1, A and B, Resn. LXXIV. and No. 2, A and B, adopted, as revised by the S. B. R.	G. O. 12 July, 36. C. O. 313. 565
5513	A to E The Operations' Statements A to E essentially necessary, Resn. LXXV.	C. O. 27 July, 36. 313. 565
5514	Securities. For officers entrusted with public money—indispensably necessary. Form to be determined. Resn. LX.	313. 562
III. COMMISSIONERS TO SUDDER BOARD. QUARTERLY.		
5515	DEFAULTERS IN CONFINEMENT. Indispensably necessary, Resn. LXXXVII.	313. 567
5516	RESUMPTIONS. REGULATION III. 28, cases decided; indispensable, Resn. LXXXII.	313. 566
5517	SUMMARY SUITS. REGULATION VIII. 31, retained as required for the S. B. R. Resn. LXXXV. and Govt.; monthly returns discontinued, ANNUAL.	313. 567
5518	GOVT. SUITS. The Committee originally determined that dispensing with one Resn. LXXXIX. half-yearly return they would retain one half-yearly and one annual,	313. 566
5519	<i>Modification.</i> But subsequently on the 18th August, by Resn. V. they dispensed with the half-yearly Statement, retaining only the annual,	G. O. 4 Oct. 36. C. O. 328. 606 26 Oct. 36.
5520	KHAS AND RESUMED MUHALS. REGISTRY STATEMENTS. Nos. 1, A and B, Resn. XCIV. and 2, A and B,	G. O. 12 July, 36. 313. 568
5521	A to G Statements A to G settlement and resumption operations, Resn. XCIV.	C. O. 27 July, 36. 313. 568
IV. REVENUE ACCT. TO S. B. R. ANNUAL.		
5522	LANDS SOLD. Disposed of as in No. 5504 the similar Statement Cols. to Acc-Resn. CIV. countant,	313. 570
§ 3. DISPENSED WITH.		
I. COLLECTORS TO REV. ACCOUNTANT. MONTHLY.		
5523	MARKETS AND CROPS. STATISTICAL REPORTS. Information may be obtained Resn. XXXIII. from the commissariat, and a memorandum regarding the receipt and issue of pice can be added to the Statement of receipts and disbursements passed by Resn. XXXII.	313. 558
II. COLLECTORS TO COMMISSIONERS. MONTHLY.		
5524	BURQUNDAZ GUARDS. Unnecessary—not furnished from many of the Resn. XXXVIII. Zillah,	313. 559
5525	GRAIN. PRICE CURRENT, Resn. XXXVI.	313. 559
5526	SUMMARY SUITS UNDER REG. XIV. OF 1824. Obsolete, Resn. XL.	313. 559
MONTHLY AND QUARTERLY.		
5527	RESUMPTIONS. CASES UNDER SECT. 30, II. 19—to be provided for in some Resn. XXXVII. other Statement,	313. 559

## DIGEST OF CIRCULAR ORDERS,

STATEMENTS, &c. DIVN. II. § 3, CL. II. COLS. TO COMMS.—Contd.		STATEMENTS, &c. No. Page.	
MONTHLY AND HALF-YEARLY.		G. O.	
5528 SUMMARY SUITS. UNDER Res. VIII. 31. Quarterly Return retained, Re-n. XXXIX.	..	12 July, 36.	313. 559
MONTHLY AND ANNUAL.		C. O.	
5529 SETTLEMENT REPORT. Indispensable, but revised Returns under consideration, Resn. LXIX.	..	27 July, 36.	313. 564
QUARTERLY.			
5530 RESUMPTIONS. CASES UNDER SECT. 30, II. 19. The Committee at their first Resn. LXXIII. sittings resolved that a half-yearly Statement should be rendered Retained instead of a quarterly Return, half-yearly.	..	..	313. 565
5531 Dispensed with altogether. But in a revision of the former Resolution on the 18th August, Resn. VI. it was determined that the proper office of Taked in such cases is that of the Judge, and that the Statement as a Return in the Revenue Department might be dispensed with,	..	G. O. 4 Oct. 36. C. O. 26 Oct. 36.	328. 606
QUARTERLY, HALF-YEARLY, AND ANNUAL.		G. O.	
5532 CASES REFERRED TO THE S. B. R. UNDER SECT. 30, II. 19, of no use, Resn. XXXVII.	..	12 July, 36. C. O.	313. 559
5533 ESTABLISHMENTS EXTRA OR TEMPORARY. It was originally determined that one Statement should be furnished for the three first Resn. XLV. retained. quarters of each year, and an annual Return at its close; indispensably necessary,	..	27 July, 36.	313. 560
5534 Dispensed with. But, on a reconsideration, (See Resn. VII. of the 18th August.) it was decided that the only efficient check is maintained in the Civil Auditor's Office, and that these Statements might be dispensed with,	..	G. O. 4 Oct. 36. C. O. 26 Oct. 36.	328. 506
5535 SALES CANCELLED AND CONFIRMED. Dispensed with by the Committee Resn. LXIII. as unnecessary,	..	G. O. 12 July, 36.	313. 563
5536 Dispensed with. But to be entered in another place. But the Government considered that the S. B. R. should maintain a check of this description, and accordingly ordered the information which the Return contains to be inserted at the foot of the quarterly Hal Towjee—but it is not required from Col., only from Ca. R.,	..	C. O. 27 July, 36.	313. 573
QUARTERLY AND ANNUAL.			
5537 BUTWARRAS, PENDING. The half-yearly Return retained, Resn. XLIV.	..	..	313. 560
HALF-YEARLY.			
5538 GOVT. SUITS. Stands annual and half-yearly; one half-yearly Return being Resn. LIII. dispensed with,	..	..	313. 561
HALF-YEARLY AND ANNUAL.			
5539 EUROPEANS. LANDS held by them, Resn. LV.	..	..	313. 562
ANNUAL.			
5540 BUTWARRAS. Register Sect. 30, XIX. 14, merely a record of the Col.'s office, Resn. LVI.	..	..	313. 562
5541 EUROPEANS, RESIDENT. No longer requisite, Resn. LXVIII.	..	..	313. 564
5542 QUALIFICATIONS' REPORTS. Furnished without any definite form by the Resn. LXV. express order of Government—and must stand, To stand.	..	..	313. 563
5543 Dispensed with. But whilst the matter was under reference to Govt., orders were issued abolishing the system of report with which these Returns were connected,	..	..	313. 573
5544 RESUMPTION REPORT. Indispensable; but new forms substituted, Resn. LXIX.	..	..	313. 564

## PRESIDENCY BOARDS OF REVENUE.

STATEMENTS, &amp;c. III. COMMISSIONERS TO SUDDER BOARD. STATEMENTS, &amp;c. No. Page.

		CASUAL.	G. O.	
5545	BUTWARRAS PENDING. A casual Return—withdrawn, .. ..	13 July, 36.		
	<i>Resn. XCIII.</i>	C. O.	313. 568	
		27 July, 36.		
		MONTHLY.		
5546	SUMMARY SUITS. UNDER REG. VIII. 31. The quarterly Returns only retained, .. ..		313. 567	
	<i>Resn. LXXXV.</i> the S. B. R. having to report quarterly to Govt., .. ..			
		QUARTERLY.		
5547	INDEX OF CORRESPONDENCE OF Cs. R. Not of such value as to counter- <i>Resn. XCI.</i> balance the expenditure of time and labor with which it was pre- pared; being lengthy and troublesome of preparation, it had not latterly been furnished with any regularity, .. ..		313. 568	
5548	RESUMPTIONS. CASES UNDER SEC 30, II. 19. It was at first determined to <i>Resn. LXXXIV.</i> require a half-yearly Return, .. ..		313. 567	
	<i>Half-yearly.</i>			
5549	<i>Discontinued.</i> But on reconsideration (18th August, <i>Resn. VI.</i> ) it was resolved that it be no longer called for, the proper office of Taked being that of the Judge, .. ..	G. O. 4 Oct. 36. C. O.	328. 606	
		26 Oct. 36.		
5550	CL. IV. 4, III. Regulation III. 28, CL. IV. Sect. 4, cases superseded by the 28 cases, form G of the Operations' Reports, .. ..	G. O. 12 July, 36.	313. 566	
	<i>Resn. LXXXII.</i>	C. O.		
5551	SALES CANCELLED AND CONFIRMED. Dispensed with by the Committee <i>Resn. LXXXV. II.</i> as not absolutely necessary, and readily to be prepared in any Zil- dispensed with. lah whenever called for, .. ..	27 July, 36.	313. 567	
5552	<i>To be supplied</i> Government however require that the information shall be <i>elsewhere.</i> entered regularly at foot of the Quarterly Hal Towjees, .. ..		313. 573	
5553	UNANSWERED REFERENCES. It was first ordered that the requisition, or <i>Resn. XCII.</i> otherwise of this return should stand over for further deliberation, <i>deferred.</i> .. ..		313. 568	
5554	<i>Discontinued as</i> And it was subsequently dispensed with as a regular return, G. O. <i>a regular return.</i> though the spirit of the order under which it was called for is still maintained. Unanswered references will be reported after six months, .. ..	4 Oct. 36. C. O.		
		26 Oct. 36.	328. 606	
		QUARTERLY, HALF-YEARLY, AND ANNUAL.		
5555	ESTABLISHMENTS EXTRA OR TEMPORARY. The Committee at their G. O. <i>Resn. LXXXVII.</i> first meeting considered that these Statements were indispensable— <i>partially.</i> but that instead of seven forms, viz. four quarterly, two half- yearly, and one annual—four, viz. one for each of the first three quarters of the year, and an annual return at its close would suffice, .. ..	12 July, 36. C. O.	313. 566	
		27 July, 36.		
5556	<i>Entirely</i> But on a reconsideration, on the 18th August, <i>Resn. VII.</i> it was <i>dispensed with.</i> agreed to dispense with the whole, the only efficient check over temporary establishments being in the office of the Civil Auditor, .. ..	G. O. 4 Oct. 36. C. O.	328. 606	
		26 Oct. 36.		
		HALF-YEARLY.		
5557	GOVERNMENT SUITS. The annual to stand, .. ..	G. O. 12 July, 36.	313. 566	
	<i>Resn. LXXIX.</i>	C. O.		
		ANNUAL.	27 July, 36.	
5558	KHAS AND RESUMED MUHALS. Registry Statements superseded by the <i>Resn. LXXXI.</i> new returns No. 1, A and B, and No. 2, A and B, .. ..		313. 566	
5559	QUALIFICATIONS' REPORTS. Required by Govt. and to be continued— <i>Resn. LXXXIX.</i> according to Resolution of the Committee, .. ..		313. 567	
	<i>to stand.</i>			



## DIGEST OF CIRCULAR ORDERS,

<b>STATEMENTS, &amp;c.</b>	<b>DIVN. II. § 3. CL. III. COMMS. TO S. B. R.—Contd.</b>	<b>SUD. AMEENS. No. Page.</b>
5560 <i>Dispensed with.</i>	But pending the consideration of the Report of the Committee the orders of the Ct. of Drs. for discontinuing the system established under Lord Bentinck's Minute were published,	G. O. 12 July, 36. C. O. 313 . 574 27 July, 36.

## DIVISION III.—SUBSEQUENT TO THE REVISION.

5561 <b>ARREARS OF REVENUE.</b>	The Govt. in revising the plan of report on official character, conduct and qualifications, require the S. B. R. to furnish annually a Statement of arrears of Revenue, specifying the proportion in each case which those arrears may bear to the Sud-der Jumma, and in what degree the result is attributable to the diligence or otherwise of the Col. and Dy. Col.	G. O. 20 Dec. 36. Gazette, 24 Dec. 36. 341 . 625
5562 <b>ENGLISH CALENDAR.</b>	Attention was called to the orders for keeping all Accounts, Statements and periodical Returns according to the English months and year of account.	C. O. 13 June, 37. 393 . 732
5563 <b>ERRORS</b>	The S. B. R. direct attention to an error in the form No. 2 A, circulated in the statement late in May and June, 1836.	C. O. 8 Oct. 36.
No. 2 A.	In the 8th column. For Total demand in columns 5 and 6, Read Total demand in columns 6 and 7, ..	325 . 590
5564 <i>In some of the</i>	Error corrected in some of the impressions of the new Quarterly Towjee,	C. O. 16 June, 36.

## COLUMN I.

5565 <i>Forms of the</i>	For " Balance at close of preceding quarter of former year 18— in Bukya balances."	
5566 <i>New Quarterly Towjee, Column I.</i>	Read " Balance at close of preceding quarter of former year 18— including all the Bakya balances," ..	311 . 550

## AT TOP OF 3RD PAGE.

5567 <i>Other errors.</i>	For " immediately" read " invariably"—" Wasil" is printed between the second and third columns instead of including the third and fourth, and Bakee instead of appearing over the fifth is in the place of " Wasil," ..	311 . 550
5568 <b>PRINTED FORMS.</b>	The S. B. R. direct the Cs. R. to furnish forms of all ordinary Revenue papers which they would advise to be printed in the vernacular languages, ..	C. O. 13 June, 37. 392 . 732
5569 <i>Directions.</i>	The forms to be sent exactly as proposed to be printed, ..	392 . 732
5570 <b>TOWJEEs.</b>	Will be returned with orders but without any separate letters, ..	C. O. 336 . 616 12 Dec. 36.
5571 <b>UNREPORTED SALES.</b>	In consequence of the neglect of the orders regarding unreported sales in Mynunsing and Ducca, inquiries were instituted whether the C. O. of the 14th March, 1836, were or were not duly observed, ..	C. O. 30 May, 37. 383 . 710

## STATIONERY.

5572 <i>Ct. of Drs.</i>	In consequence of complaints of the Ct. of Drs. orders were published in the Calcutta Gazette to check profusion and waste, ..	G. O. 18 Aug. 38.
5573 <i>Cure.</i>	Demand to be regulated by actual need,	
5574 <i>Store to be noted.</i>	Balance in store to be noted at foot of indents, ..	5 . 5

## SUDDER AMEENS.

5575 <i>Not to act as Revenue Officers.</i>	The S. B. R. under direction from Govt. strictly prohibit the employment of P. S. Ameens and Sudder Ameens in Revenue matters, ..	C. O. 30 May, 34. 207 . 400
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## PRESIDENCY BOARDS OF REVENUE.

SUD. BD. REV.	SUDDER BOARD OF REVENUE.	SUD. BD. REV.	No.	Page.
	Rules of Practice S. B. R.			
5576	<b>Sittings.</b> The Sudder Bd. appointed under Reg. I. of 1829, shall ordina- <i>Daily, except</i> rily sit daily at the Presidency (Sundays and holidays excepted), <i>Sundays</i> for the transaction of public business, the form of their proceedings <i>and holidays.</i> being determined as provided by that Regn. . . . .	R. P. S. B. i.		3
5577	<i>Cs. R. will</i> The C. R. will correspond with S. B. R. upon all matters, and <i>correspond and</i> will pay due attention to all references and requisitions, . . . <i>answer requisitions.</i>	R. P. S. B. ii.		3
5578	<i>And execute</i> And cause all orders or processes from the Bd. to be carried <i>all processes,</i> into effect, . . . . .	..		3
5579	<i>Special appeals</i> The S. B. R. shall in all cases be competent to receive petitions <i>open to S. B. R.</i> of special appeal from any order of a C. R., or other subordinate officer, . . . . .	R. P. S. B. iii.		3
5580	<i>And to Govt.</i> The same power is also reserved to Govt. . . . . <i>from all</i> <i>subordinates.</i>	..		3
5581	<i>Cs. R. shall</i> The C. R. shall receive and forward to the S. B. R., any peti- <i>forward appeals</i> tions of appeal, whether special or otherwise, preferred to them, <i>preferred</i> against their own acts or orders passed in their official capacity, . . <i>through them.</i>	R. P. S. B. iv.		4
5582	<i>If within one</i> Provided it be preferred within* one month from the date of <i>month.</i> such act or order, . . . . .	..		4
5583	<i>With a report.</i> And the C. R. will in all cases accompany such petition with a report of his sentiment*.	..		4
5584	<i>Explanation.</i> *Norm. This limitation is not to bear equally upon all appeals; but only upon special appeals preferred in regular course from the Cs. R., and is not intended to restrict the general powers of revision and control vested in the S. B. R. . . . .	G. O. 4 Dec. 32. C. O. 2 Jan. 33, 166. 276		
5585	<i>S. B. R. may</i> The S. B. R. may call for any further information or documents <i>require</i> required, . . . . .	R. P. S. B. v.		
5586	<i>But sh ll not</i> But shall not interfere with any order or decision passed by a <i>interfere in</i> C. R., in which the orders of a C. R. are declared to be ordinarily <i>ordinary cases.</i> conclusive, . . . . .	..		4
5587	<i>Only when</i> Except in special cases, which in the judgment of the Bd. may <i>specially necessary.</i> indisputably require the interposition of its authority, . . .	..		4
5588	<i>To reverse orders</i> No order or decision of a C. R. shall be reversed or altered in <i>of Cs. R. requires</i> appeal, except by the concurrent judgment of two Members of the <i>two voices.</i> Board, . . . . .	R. P. S. B. vi.		4
5589	<i>Difference of</i> If a Member of S. B. R. differs in opinion from the C. R., he <i>opinion, one</i> shall not (unless specially empowered) pass any definitive order <i>Member.</i> without the concurrence of one or more Members of the Board, . . .	R. P. S. B. vii.		4
5590	<i>One Member</i> If a C. R. make a reference to the Board at the request of a <i>concurring</i> subordinate Revenue Officer, the decision of one Member, if con- <i>with C. R.</i> curring with C. R., . . . . .	R. P. S. B. viii.		4
5591	<i>Or two differing</i> Or of two Members of the Board, if otherwise, shall be final, . . . <i>may decide on a</i> <i>reference.</i>	..		4
5592	<i>Cs. R. may refer</i> If a C. R. desire a reference to Government upon any case de- <i>cases to Govt.</i> cided by S. B. R. the S. B. R. shall report the case to G. G. in C., . .	R. P. S. B. ix.		4
5593	<b>GENERAL</b> The S. B. R. will also refer to Govt., for orders, any matters of <b>REFERENCE</b> general interest and importance which the Board may consider <b>to Govt.</b> to require it, . . . . .	R. P. S. B. x.		5

## DIGEST OF CIRCULAR ORDERS,

<b>SUD. BD. REV.</b>	<b>Rules of Practice—Continued.</b>	<b>SUD. BD. REV.</b>	<b>No. Page.</b>
5594 <i>With sentiments of the Board collectively.</i>	On all such occasions, the Board shall state their sentiments collectively, .. .. .	R. P. S. B. x.	" 5
5595 <i>Towjees, &amp;c. to be sent to S. B. R. by C. R.</i>	The C. R. shall furnish the S. B. R. with all such periodical accounts, settlements, &c. as may be required.	R. P. S. B. xi.	"
5596 <i>And by S B R. to Govt.</i>	The S. B. R. in like manner shall furnish such returns to Government, .. .. .	"	" 5
5597 <i>SINGLE MEMBER may have power of S. B. R.</i>	The Govr. Genl. by an order in Council shall be competent to vest any single Member of the S. B. R., either generally or locally, with the powers of the Board collectively, .. .. .	R. P. S. B. xii.	" 5
5598 <i>Or all separately.</i>	Or each Member respectively, if necessary for the greater dispatch of business or other cause, .. .. .	"	" 5
5599 <i>Or any single Member any special duty.</i>	Or to assign any special duty to any Member separately, .. .. .	"	" 5
5600 <i>Concurrence of another Member not to alter order of C. R.</i>	PROVIDED, however that if any Member exercising singly as above, the duties, powers and authority of the Bd. or any part thereof shall be of opinion that an order of C R ought to be revised or altered, he shall not pass any final order, without the concurrence of one or more Members. .. .. .	"	" 5
5601 <i>Unless specially so empowered.</i>	Unless otherwise specially directed and authorized by Government, .. .. .	"	" 5
5602 <i>A single Member not to alter decisions of another Member.</i>	PROVIDED further that it shall not be competent to a single Member, to reverse or alter any order or decision passed by any other Member of the Board, .. .. .	"	" 5
5603 <i>Differences of opinion amongst Members.</i>	If a difference of opinion arise between any two Members upon a question they may have considered, either jointly or separately, it shall be determined by a third Member, or in the event of no two Members concurring in opinion, it shall be reported for the decision of the G. C. in Council, .. .. .	R. P. S. B. xiii.	" 6
5604 <i>Reference to Allahabad</i>	It is provided by Sect. 10, X 31, that if the Members at the Presidency be reduced to one, or a difference of opinion arises where two only are present, and two voices are necessary, the question is to be referred for determination to the W. S. B. R.	S. 10, Reg. X. 31.	"
5605 <i>Power, single Member to call for papers.</i>	It is further provided, that when a single Member may be of opinion that further information is necessary for the determination of a case, he may cause it to be called for, .. .. .	G. O. 3 Mar. 31. C. O. 199. 381	"
5606 <i>Two Members may decide.</i>	But if another Member or Members object to postponement, they, should there be more than one Member present, may proceed to an immediate and final decision under the Rules, .. .. .	14 Mar. 31. 199. 382	"
5607 <i>And one, refer immediately to other Board or Government.</i>	But if only one Member be present, he may immediately record his opinion, referring the case to the other Board in ORDINARY, or in URGENT cases to Govt., .. .. .	" 199. 382	"
5608 <i>S. B. R. may reverse its own orders on appeals, or of a Member with separate authority.</i>	The S. B. R. is authorized to revise, alter, rescind, or confirm any order or decision, passed by the Board collectively, or by any Member exercising separate authority, if an application be made to them by any party interested in the case, .. .. .	R. P. S. B. xiv.	" 6
5609 <i>If necessary.</i>	Provided that from documents exhibited, the case shall appear to require further investigation, .. .. .	"	" 6

## PRESIDENCY BOARDS OF REVENUE.

## SUD. 22. REV.

## Rules of Practice—Continued.

## SUD. 22. REV. No. Page.

- 5610 *But not without two voices.* But, no order or decision passed by a single Member shall be revised, altered or stayed, except by the concurrent judgment of two Members, .. .. . 6
- 5611 *Collectively; or for at least two Members.* The following matters shall be considered by the Board collectively or at least by two Members, .. .. . 6
- 5612 *Settlements.* 1st. All settlement Proceedings,
- 5613 *Resumptions.* 2nd. Proceedings in Resumption cases,
- GENL. QUESTIONS. 3rd. All general questions,
- 5614 *New Rules.* Viz. I. The enactment of new Rules.
- 5615 *Constructions.* II. Construction of Regulations.
- 5616 *Principles.* III. New principles,
- 5617 *Procedures.* IV. New modes of procedure.
- 5618 *Statements.* V. All annual and periodical Reports, Towjees, Accounts, Statements, &c.
- 5619 *Conduct of covenanted servants.* VI. All inquiries affecting the character and conduct of covenanted servants.
- 5620 *Deputations.* 4th. The deputation of subordinate officers,
- 5621 *Establishments, fixed and temporary.* 5th. All questions relating to the fixed or temporary establishments of the Board or subordinates,
- 5622 *Matters of interest.* 6th. All matters of general interest or importance, .. .. . 6
- 5623 *S. B. R. and Cs. R. to be guided by Government.* The S. B. R. and C. R. shall be guided by any special Rules R. P. S. B. R. to be guided or orders which they may receive from the G. G. in C. or Viceroy by Government. President in C., .. .. . 7
- 5624 *And apply for instructions.* To whom they are to apply in all cases not provided for by the Regns. .. .. . 7
- 5625 *S. B. R. may propose Regulations.* The S. B. R. to submit the draft of any Regulation they may consider advisable, in the form prescribed by Reg. XLI. of 1793, .. .. . 7
- 5626 *Submitting drafts and papers.* With a letter and all requisite documents, stating the grounds on which they propose it, .. .. . 7
- 5627 *Also drafts by Cs. R. approved or not.* If a C. R. submit the draft of a Regn. drawn out in the prescribed form, the S. B. R. shall forward the same to Govt. whether they approve it or otherwise, .. .. . 7
- 5628 *The same, if proposed by Cs. R. to be guided by the Rules of Practice.* And the same, if proposed by a Collector, .. .. . 7
- 5629 *Until otherwise provided for by law, the C. R. shall be guided by the following Rules (XCI. R. P. C.) in regard to the restrictions and provisions under which they are to act in subordination to the Sudder Board,* .. .. . 7
- Sec. 31, II. 93. Additional Rule.
- 5630 *Power over Revenue Officers.* \* Suspension, summons to Presidency and fine. The S. B. R. are to exercise the powers vested in Bd. of Rev. by Sect. 31, Reg. II. of 1793\* touching inquiry into and punishment of officers subject to their authority, .. .. . 7
- 5631 *Only emergent cases.* But only in emergent cases, .. .. . 114. 189
- 5632 *Immediate report.* Reporting immediately to Government any instance in which they may use these powers, .. .. . 114. 189

G. O.  
31 May, 31.  
C. O.

7 June, 31. 114. 189

## DIGEST OF CIRCULAR ORDERS,

<b>SUD. BD. REV.</b>	<b>Additional Nuls—Continued.</b>	<b>SUD. BD. REV. No. Page.</b>
5633 <i>Cs R have not these powers.</i>	The Cs. R. shall not exercise these powers, .. ..	C. O. 114. 189 7 June, 31.
5634 <b>ADDRESS.</b>	Prescribed, "to the Sudder Board of Revenue" without enumeration of names, .. ..	C. O. - 28 Aug 29. 41. 108
5635 <i>Repeated.</i>	The above orders repeated, .. ..	C. O. 380. 705
5636 <b>APPEALS.</b>	Limitation, See No 5381 et seq.	30 May, 37.
5637 <b>BADSHAHEE RESUMPTIONS.</b>	The C. R. shall report to S. B. R., whenever Reports under any Badshahee grant of land shall be pronounced invalid, or Sect 5, XIII. 25. extinct, who, if they see cause, shall submit for orders of Government, the special report directed in the latter part of Sect. 5, Reg. XIII of 1826, .. ..	R. P. C. LI. .. .. 29
5638 <b>BUTWARRAS</b>	The C. R. shall furnish the S. B. R. with such periodical reports Generally of Divisions of estates or Putteedaree Tenures as may be required Putteedaree. by the Board, .. ..	R. P. C. XLII. .. .. 27
5639 <i>Appeal to S. B. R. from confirmation.</i>	From the confirmation of a Butwarra by C. R. there shall be a special appeal by petition to S. B. R., .. ..	R. P. C. XLIII. .. .. 27
5640 <i>Within 15 days.</i>	To be presented within fifteen days, to C. R., who will transmit it with his explanatory report and all requisite documents, for the Board's final orders, .. ..	.. .. 27
5641 <i>New Allotment, fraud, &amp;c</i>	With reference to the power vested in Govt. Genl. in Council as provided by Regns. to authorize a new allotment of jumma at any period within ten years, on proof of fraud, collusion or error in the former allotment, .. ..	.. .. 27
5642 <i>Reports to be made of cases indicating fraud To S. B. R. To Government.</i>	Cs R will report to S. B. R. any cases in which balances from such specified causes have accrued, .. .. And the S. B. R. will determine upon the C. R.'s report whether the sanction of the G. G. in C. shall be obtained for a new allotment, .. ..	R. P. C. XLIV. .. .. 28 .. .. 28
5643 <i>Reports to S. B. R.</i>	The C. R. shall report for sanction of S. B. R. the following cases — .. ..	R. P. C. XLV. .. .. 28
5644 <i>Changes, Wards' Estates.</i>	1. Respecting any change in the management of an estate under Court of Wards, .. ..	.. .. 28
5645 <i>Villages.</i>	2. On any change in the management of villages, .. ..	.. .. 28
5646 <i>Exceptions Deaths, &amp;c consent</i>	With the exception of the necessary transfers on death or the like, or where all the parties interested may agree, .. ..	.. .. 28
5647 <i>Possession immediate</i>	But although the confirmation of the S. B. R. is required in such cases, yet the order of the C. R. shall suffice to give intermediate possession, where the case is within the cognizance of the Revenue Authorities, .. ..	.. .. 28
5648 <b>CIRCULAR ORDERS LATE BD REV</b>	Sanction of S. B. R. is necessary before a C. R. can rescind or alter a C. O. of the late Board of Revenue, .. ..	C. O. 19 May, 29. 20. 75
5649 <b>CONTINGENT CHARGES</b>	Cs R. are required to furnish the S. B. R. with quarterly Statements of disbursements under decrees of the Regular Courts which he is authorized to sanction, .. ..	R. P. C. LVIII. .. .. 31
5650 <i>Powers of Cs R 500 rupees— Statements.</i>	The S. B. R. are authorized to pass contingent charges to the extent of 500 rupees, but will furnish Govt. with a Quarterly Statement, .. ..	R. P. C. LIX. .. .. 32

## PRESIDENCY BOARDS OF REVENUE.

SUD. RD. REV.	Defaulters.	SUD. RD. REV.	No. Page
5681 <b>DEFAULTERS.</b>	The S. B. R. shall not interfere with any order of a C. R. respecting penalties upon defaulters without sufficient grounds, upon a special appeal,	R. P. C. XIV.	19
5652 <i>Exception.</i>			
5652 <b>Statements.</b>	The C. R. shall furnish the S. B. R. with a Quarterly Report of all defaulters,	R. P. C. XVI.	17
5653 <i>above 3 months.</i>	With an explanation, when confined more than three months..		17
5654 <i>Or 1000 rupees.</i>	Or on a demand of more than 1000 rupees; and the S. B. R. will determine whether to release the defaulter or otherwise,		17
5655 <b>DEPUTATIONS.</b>	Reports are to be made of the removal of any officer on deputation upon special duty,	C. O. 20 July, 26.	35, 97
5656 <b>DEPUTY COLS. IX. 33.</b>	S. B. R. have power to remove these officers from district to district,	G. O. 31 Jan. 37.	354, 601
5657 <i>S. B. R. may nominate.</i>	The S. B. R. may submit a nomination of their own with those of the Local Authorities, for the office of Dy. Col. IX. 33.	C. O. 13 Feb. 37.	
5658 <i>Mode of nomination.</i>	Mode of submitting and drawing up nominations for the office,		354, 661
5659 <i>Disqualification.</i>	The S. B. R. are expected to acquire a knowledge of serious disqualification of Dy. Cols. IX. 33,	Note.	389, 717
5660 <b>EMBANKMENTS, ZEMINDAREE.</b>	The C. R. shall also report to S. B. R. for sanction all advances he may authorize for making embankments, C. R. to S. B. R. reservoirs, or water-courses, if assurance be given of recovery within the year,	R. P. C. LXI.	
5661 <i>And Govt.</i>	An annual Report shall be made to Govt. of all such advances,		32
5662 <b>EMBANKMENTS, GOVT.</b>	S. B. R. were the medium of communication between the C. R. and Supervisor General—and Government—in cases of difference of opinion,	R. P. C. LXII. G. O. 11 Aug. 29.	39, 101
5663 <b>EMBEZZLEMENT.</b>	The C. R. will report to S. B. R. and the S. B. R. to Govt. Reports to Govt. vernalment,	C. O. 14 Aug. 29.	
5664 <i>Defalcations.</i>	1. Any cases of deficiency in a Collector's Treasury,	R. P. C. LXIX.	34
5665 <i>Disqualification of Treasurers.</i>	2. Any cases of a conviction of a Treasurer or other Native officer, of embezzlement of public money, where the C. R. may be of opinion that the offender is a fit object for exclusion from future public employment,		34
5666 <b>ENDOWMENTS.</b>	The C. R. shall exercise a general superintendence of all lands granted for pious or beneficial purposes, and of edifices of the description specified in Reg. XIX. of 1810,	R. P. C. L.	29
5667 <i>And over Local Agents.</i>	And to their authority the Local Agents appointed under Sec. VIII. shall be subject,		29
5668 <b>ESCHEATS (NUZZOOL).</b>	The C. R. to exercise powers of Bd. Rev. as to general superintendence of escheats, subject to authority of S. B. R. C. R., S. B. R. who will inform themselves respecting such property through the C. R.,	R. P. C. XLIX.	29
5669 <i>Disposal; reports.</i>	And report to Government whether it should be sold or otherwise disposed of,		29
5670 <b>ESTABLISHMENTS.</b>	No alteration shall be made,	R. P. C.	
5671 <i>No alteration.</i>		LXIII.	
5671 <i>Number.</i>	The Number,		

## DIGEST OF CIRCULAR ORDERS,

SUD. BD. REV.

Establishments—Continued.

SUD. BD. REV. No. Page.

SUD. BD. REV.	Designation.	Designation,			
5672	Salary.	Salaries—of fixed establishments in any office under the authority of the S. B. R.	R. P. C.		
			LXIII.		
5674	Govt. sanction required.	Without the sanction of Government,	..	..	.. 33
5675	Powers of S. B. R.	The S. B. R. shall be competent to authorize any temporary Establishments in any office subordinate to them, which the urgency of public business may render requisite,	R. P. C.		
			LXIV.		.. 33
5676	Removal.	The S. B. R. shall be competent to remove any native officer in any office of a subordinate Revenue Officer, when for special reasons they may deem it necessary,	R. P. C.		
			LXV.		.. 33
5677	STATEMENTS.	The Cs. R. will furnish the S. B. R. with Quarterly Statements of all Temporary establishments entertained in their own or the Collector's Office,	R. P. C.		
	Temp. Establs. S. B. R.		LXVIII.		.. 34
5678	Changes fixed.	Also of all changes in the fixed establishments,	..	..	.. 34
5679	Annual; fixed Establs. to S. B. R.	They will also send the S. B. R. an annual Statement of all fixed establishments,	..	..	.. 34
5680	Interference with Cols.	Control of establishments and internal management of Collector's office vested in C. R. who will report to S. B. R. any special interference with the state of business or records in Collector's Office,	R. P. C.		
			LXX.		.. 34
5681	FARMS AND Powers of S. B. R.	KHAS MANAGEMENT. The S. B. R. shall be competent,	R. P. C.		
		1. To determine all cases touching default of Sudder Farmers,	X.		.. 5
5682	Default; Annulment of lease.	2. To annul the lease of such Sudder Farmer,	..	..	.. 5
5683	Fulfilment of engagements.	3. Or to compel the Sudder Farmer and his surety to fulfil their engagements.	..	..	.. 5
5684	Record of settlement.	4. To determine for what period any estate let in Farm or held * 12 years. Khas shall be settled, under the limitations in Sect. † 15 years. *3, Reg. VII. of 1822 and †Sect. 4, Reg. IX. of 1825,	R. P. C.		
			xi.		.. 15
5685	If not an unsettled estate.	Provided, however, 1. That no estate or lands of a defaulting proprietor whose estate is NOT SETTLED IN PERPETUITY, shall be let in farm or subjected to Khas management for a term of years, without the sanction of Government,	..	..	.. 15
5686	Disqualification to be referred to Government.	2. Nor shall any recorded proprietor of an estate be deprived or excluded from the management of his lands on the grounds specified in the latter part of Sect. 3, Reg. VII. of 1822*, without sanction of G. G. in C. on a report from the S. B. R.,	..	..	.. 15
5687	Public danger.	* That is where the management of any Rajah or other Zemindar would endanger the public tranquillity or be otherwise seriously detrimental; in such cases the G. G. in C. on a report from the S. B. R. may order the estate to be held Khas or farmed for a period not exceeding twelve years.	..	..	.. 15
5688	Sanction of Farms 10 years S. B. R.	The S. B. R. is empowered to sanction all farms, for a period not exceeding ten years; except in cases of estates under temporary management to the exclusion of the proprietors,	G. O.		
			5 June, 82.		
			C. O.		160. 268
			30 Oct. 82.		
5689	20 years.	This power is extended to twenty years in regard to all estates	G. O.		
	Govt. Estates.	the property of Government,	12 May, 85.		
			C. O.		258. 480
			25 May, 85.		

## PRESIDENCY BOARDS OF REVENUE.

SUD. BD. REV.	Objt. Suits—Continued.	SUD. BD. REV.	No. Page.
5690 GOVT. SUITS.	These Rules provide that when a Judge of a Civil Court transmits a petition of suit against a Col. of Land Revenue or other European officer subject to his authority, to the C. R.	R. P. C. xxvii. xxviii. xxix.	
5691 Redress.	The C. R. may grant redress,		
5692 Defence.	Or if he consider that the party should be left to pursue his claim, he shall consult the S. and R. L. A.		
5693 Difference of opinion.	If the above officers disagree, the case to be referred to the S. B. R., .. .. .	—	.. 22
5694 S. B. R. are S. and R. L. A.	The S. B. R. Supts. and Rems. of L. A. since the abolition of the office, .. .. .	—	42. 103
5695 Sanction of S. B. R. for appeals S. D. A.	No decision passed by a Lower Court could be appealed to the S. D. A. without sanction of the S. B. R. .. .. .	R. P. C. xxx.	.. 23
5696 Conduct of appeals S. D. A.	The prosecution or defence of any appeal in the S. D. A. which may be sanctioned by the S. B. R. shall be conducted under the directions of the S. and R. of L. Affairs in communication with the S. B. R.—(now by S. B. R. alone), .. .. .	R. P. C. xxxi.	.. 23
5697 Suits against Cs. R. own acts or acts of S. B. R.	If a petition be preferred in a Zillah or City court against a C.R. for any act done by, or order passed by such Comm. R., in his official capacity, or pursuant to any special order of the S. B. R., the Judge will proceed as directed in Sect. 46, Reg. XIV. 1793.	R. P. C. xxxii.	.. 23
5698 S. B. R. to report to Govt.	And the G. G. in Council after calling for any report from the S. B. R. will pass such order as may appear proper, .. .. .	..	.. 24
5699 Acts of Cols. &c. redress denied by Cs. R. appeal shall be to S. B. R.	Where the C. R. shall deny the redress sought by any person from any act, or order of the local Revenue Authority:—the party shall be at liberty to prefer a special appeal to the S. B. R. .. .. .	R. C. P. xxxiii.	.. 24
5700 Who will release, confirm or report to Govt.	Who will either grant the relief sought, or confirm the order of the C. R., or, if necessary, report the case for the orders of Government, .. .. .	..	.. 24
5701 STATEMENTS.	An annual abstract Statement of all suits depending in the Zillah, City or Provincial Courts, in which Government may be a party shall be furnished by the Cs. R. to the S. B. R., and of cases in the S. D. A. by the S. and R. L. A. .. .. .	R. P. C. xxxiv.	.. 24
5702 Neglect Cols. and Cs. R.	The Cs. R. are directed to report any neglect on the part of Cols. to file pleadings, and the S. B. R. any neglect of Cs. R. on the same points, .. .. .	G. O. 29 June, 30. C. O. 13 July, 30. G. O.	76. 143
5703 GOVERNMENT PLEADERS.	Nominations of Government Pleaders are to be submitted to Government through the S. B. R. .. .. .	25 April, 35. C. O. 18 May, 35.	257. 479
5704 INVALID JAGEERS.	The Cs. R. shall exercise the superintendence of the invalid Jageer establishment, subject to general control of S. B. R.	R. P. C. lii.	.. 30
5705 Disposal.	Who shall issue the requisite instructions in regard to their settlement or disposal of invalid lands escheating to Govt. .. .. .	G. O.	.. 30
5706 Permanent settlement.	The S. B. R. have (and have always had) authority to confirm permanent settlements of lapsed invalid Jagers, .. .. .	24 Mar. 35. Appx.	5. 763
*5707 KHAS MUHALS.	The C. R. will furnish S. B. R. with all such Statements of Khas Muhals as shall be required, .. .. .	R. P. C. xli.	.. 16
5708 LAKHIRAJ AND MOOKURREREE TENURES.	The C. R. shall exercise all the powers vested in the several Boards of Revenue in such cases by Regs. II. 19, and IX. 25, .. .. .	R. P. C. xxxvi.	.. 24



## DIGEST OF CIRCULAR ORDERS,

SUD. 22. REV.	Lakshitas Causes—Continued.	SUD. 22. REV.	No. Page.
5709 <i>Exceptions.</i>	With the exceptions provided by Reg. III. 28.		.. . 24
5710 <i>Decision ordinarily conclusive.</i>	But although the order of the C. R. who may sanction the resumption of lauds by a Col. is ordinarily conclusive,	R. P. C. XXXVII.	.. . 25
5711 <i>Special appeal S. B. R.</i>	Yet the S. B. R. shall be competent to admit an appeal on special grounds,	R. P. C. XXXVII.	.. . 25
5712 <i>And Civil Courts.</i>	And the party whose lands may be assessed shall in all cases have his action in the Civil Courts under Cl. I. 22. II. 19,		.. . 25
5713 <i>Exceptions Reg. III. 28 and when Cs. R. are and subject to his decision—vide XXXVIII. and XXXIX. R. P. C. Sp. Comm. III. 28.</i>	(Of course this rule does not extend to resumption cases of lands situated in the jurisdiction of a Special Comm. under Reg. III. 28, when Cs. R. are and subject to his decision—vide XXXVIII. and XXXIX. R. P. C. Sp. Comm. III. 28.—with those cases unless when Local Cs. R. are Sp. Comm. III. 28, (see APPEALS No. 426 et seq.) the S. B. R. exercise no jurisdiction).	R. P. C. XXXVIII. XXXIX.	.. . 25
5714 <i>Cases of distress from resumption.</i>	If the C. R. should be of opinion that the resumption of any lands held free of assessment would occasion serious distress to the holders, he will submit a report of the case to the S. B. R.	R. P. C. XL.	.. . 26
5715 <i>Reports to Govt.</i>	Who, should they concur in opinion, will submit the same with their sentiments to Government,		.. . 26
5716 <i>Badshahee pensions.</i>	Pensions were subsequently bestowed under fixed rules on the disseised holders of Badshahee grants, on their petitions declaratory of their possessing no adequate means of support,	G. O. 16 Feb. 36. C. O. 286. 509 22 Feb. 36.	.. . 26
5717 <i>Settlements suspended.</i>	Settlements with the Maliks of Resumed Badshahee grants were subsequently suspended pending further orders,	G. O. 20 Dec. 36. C. O. 9 Jan. 37.	347. 649
5718 <i>New Badshahee and Hookamee settlement rules.</i>	And ultimately rules were passed in anticipation of the new resumption law, providing for the settlement of resumed tenures both Badshahee and Hookamee, with the disseised Lakhirajdars, under certain circumstances, and for the grant of pensions if they do not come within the rules,	C. O. 14 June, 37.	402. 741
5719 <i>MOOKUDDUMEE AND SURBURAKAREE TENURES OF CUTTACK. The To be disposed of by S. B. R.</i>	S. B. R. are authorized to dispose of all particular cases connected with these tenures, including the recognition or exclusion of individuals, referring only questions of general principles not already settled for the confirmation and orders of Govt.	G. O. 27 Sept. 36. C. O. 12 Dec. 36.	334. 614
5720 <i>OPERATIONS' REPORTS.</i>	To be continued, and to be the medium of communication of the opinion of the S. B. R. on official character of subordinates,	G. O. 24 Dec. 36.	341. 625
5721 <i>PARTITIONS UNDER DECREES OF THE SUPREME COURT.</i>	The S. B. R. will receive intimation of all cases involving partitions; but it is not a rule of Court,	C. O. 26 April, 31.	108. 184
5722 <i>PENSIONS. Claims beyond limits stated, to be settled by S. B. R.</i>	Claims to life pensions exceeding 50 rupees per annum in the Lower, and 100 rupees per annum in the Ceded and Conquered provinces (to which extent they were subject to the final decision of the Cs. R.) were to be reported to the S. B. R. for their final decision,	R. P. C. LIII. LIV.	.. . 30
5723 <i>Rescinded—Govt. only will determine.</i>	It has since been ordered that no pension whatever, for life or hereditary, shall be granted.	G. O. 12 April, 31. C. O.	.. . 30
5724 <i>Or renew.</i>	Or if stopped under Reg. XI. 13, and not since renewed by competent authority, shall be renewed without the sanction of Government,	C. O. 29 April, 31.	.. . 30
5725 <i>REFERENCE.</i>	(See PENSIONS for all matters connected with inquiries, forms and precautions).		109. 184

## PRESIDENCY BOARDS OF REVENUE.

SUD. BD. REV.	Pensions—Continued.	SUD. BD. REV.	No. Page.
5726 <i>Recommendations by S. B. R.</i>	The S. B. R. will report to Govt. for decision, the case of any lapsed pension, in which at the recommendation of the C. R. they may be of opinion that the pension or any part of it should be continued to the heirs of the deceased pensioner on any sufficient grounds,	R. P. C. L.	.. 30
5727 <i>Statements.</i>	The S. B. R. to furnish Govt. with all such periodical Statements as may be required,	R. P. C. LVI.	.. 31
5728 <i>Transfers of payment.</i>	The sanction of the S. B. R. is necessary for the transfer of payment of pensions from one district Treasury to another, if the payment fall to be made within their jurisdiction,	C. O. 22 Mar. 31.	105. 177
5729 PROCEEDINGS.	Rules for copying and making up the records, (see RECORDS No. 3900 et seq.)		
5730 REQUISITION OF GOVT.	An annual Statement of balances with a note of the proportion per cent. to the jumma, and in what degree the result, satisfactory or otherwise, is attributable to the Collectors, &c.,	G. O. 24 Dec. 36.	341. 625
5731 RYUTWAR SETTLEMENTS.	The S. B. R. are empowered to sanction such settlements of Khas Muhalas the property of the State for any term of years not exceeding twenty,	G. O. 12 May, 35.	258. 480
5732 RESISTANCE OF PROCESS.	Orders of the C. R. touching the	R. P. C. XLVI.	
<i>Attendance.</i>	1. ATTENDANCE of Zemindars, Farmers, Local Agents, and		
<i>Production of accounts.</i>	2. Production of their accounts relating to lands, &c. in cases before them,		
<i>Witnesses.</i>	3. Summoning and examination of witnesses in administration of oaths, &c.		
<i>To be enforced by Cs. R.</i>	Shall be enforced in the same manner and under the same penalties as processes issued by a Bd. Rev. or Col.,	..	.. 28
<i>Their orders final.</i>	And the C. R.'s order shall be final, unless the S. B. R. on special grounds see reason in any case to admit an appeal,	..	.. 28
5733 <i>Reports to Govt.</i>	The C. R. will report to the S. B. R. for the orders of the Govt. General in Council, any case in which the C. R. may inflict a fine for disobedience, contempt, &c. exceeding 500 rupees.	..	.. 28
5735 <i>Imprisonment beyond 3 months.</i>	The C. R. will include in his Quarterly Statement of Defaulters submitted to S. B. R. the cases of all persons confined more than three months, for a fine imposed by a Revenue Officer of Govt.	..	.. 28
<i>Annulment of lease—confiscation.</i>	No decree or order for the confiscation of an estate or annulment of Farmer's lease, for disobedience, resistance of process, &c. of a Revenue Officer shall be final, or carried into effect, without the confirmation of the G. G. in C. as prescribed by Regulations.	R. P. C. XLVIII.	.. 29
5736 SALES FOR ARREARS.	The following is a short summary of the Rules regarding sale appeals to the S. B. R. after various modifications since the original Rules of Practice were promulgated,		
<i>Summary of practice in regard to appeals to S. B. R.</i>	(See APPEALS, DIVISION II. in SALE CASES.) C. R. may confirm after thirty days have elapsed from the day of sale—and fifteen days after confirmation at whatever period, are allowed to prefer an appeal—an appeal not so preferred through the C. R. will be rejected by the S. B. R. unless in special cases defined. Pending appeal, possession will ordinarily be stayed, but in certain cases Cs. R. may make arrangements for the safety of the interests of the purchaser—and may even give him possession on security—pending appeal.	R. P. C. XVII. XVIII. XIX. XX.	.. 17

## DIGEST OF CIRCULAR ORDERS;

SUD. 2D. REV.	Sales for arrears—Contd.	SUD. 2D. REV. No. Page.
5737 <b>STATEMENTS.</b> <i>Sales for decrees.</i>	The Cs. R. are required to submit to the S. B. R. all such periodical reports as may be required of sales for arrears of Revenue or in satisfaction of decrees.—And in like manner the S. B. R. to Government, .. .. .	R. P. C. xxi. .. . 19
5738 <b>VALIDITY.</b>	The S. B. R. is the proper authority to determine the question of the validity of a sale, and consequently require the transmission of all appeals in sale cases to them, .. .. .	G. O. 30 Mar. 35, C. O. 269. 495 7 Sept. 35. C. O. 2 Aug. 31. 117. 193
5739 <b>SECURITIES.</b>	The S. B. R. are to be furnished annually with reports on the revision of Securities by the Cs. R. .. .. .	R. P. C. i. .. . 13
5740 <b>SETTLEMENTS.</b> <i>Sanction of Govt.</i> <i>Modifications.</i>	No settlement shall be concluded by S. B. R. nor considered binding without the formal sanction of the G. G. in Cl. .. .. . The S. B. R. were empowered to sanction Rytwares settlements for ten years (See No. 5269) subsequently extended to twenty years (see No. 2698), in Muhals the Khas property of the State. S. B. R. may also sanction permanent settlements of invalid jagheers, (See No. 3132.)	R. P. C. .. .. . 13
5741 <i>Under Report to Cs. R.</i>	Settlements as made by Cols. and Dy. Cols. are to be referred to the S. B. R. if approved by Cs. R. without their passing any order, (See No. 5195 et seq.) .. .. .	R. P. C. ii. iii. .. . 13
5742 <i>Under report to S. B. R. Approval.</i>	If the S. B. R. approve of a settlement forwarded by a C. R., they will report it to Government, or if they do not approve, they shall interfere, .. .. .	R. P. C. iv. .. . 14
5743 <i>Disapproval. Restriction of interference.</i>	Subject to the same principles as apply to a C. R. viz. the arrangement already concluded not to be disturbed (unless in a special case, where the proprietor has been wrongfully dispossessed of his lands) during the current year, .. .. .	.. .. . 14
5744 <i>Mookuddumee and village settlements.</i>	Settlements with Mookuddumee Asamees or village Rytwaree settlements shall not in any case be disturbed during the current year, .. .. .	R. P. C. v. .. .. . 14
5745 <i>Extension of settlements ; proclamation.</i>	The S. B. R. shall report for sanction of Government the period they may propose to extend any expired settlement, and submit any form of proclamation notifying extension which they may issue, .. .. .	R. P. C. vi. .. .. . 14
5746 <i>Malikana of ousted proprietors.</i>	The S. B. R. in all cases specified in Cl. II. and III. 5, VII. 22, will determine, giving due regard to C. R.'s recommendation, the rate of Malikana to be paid to proprietors whose estate may be farmed or held Khas, not exceeding the limitations in that Regulation, .. .. .	R. P. C. vii. .. .. . 14
5747 <i>Provision for Malgoozars under Cl. II. 5, VII. 22.</i>	The S. B. R. will in like manner determine the provision to be made to a Sudder Malgoozar in the cases specified in Cl. II. 5, VII. 22, under the like limitation, .. .. .	R. P. C. viii. .. .. . 15
5748 <i>Reports to Govt. Important decisions.</i>	The C. R. will report to the S. B. R. for eventual reference to Government, all orders or decisions passed by them upon important points of general application, whether touching the rate or mode of assessment, system of management, or special privileges to be allowed to particular classes, .. .. .	R. P. C. ix. .. .. . 15
5749 <i>REVISION. Primary by S. B. R.</i>	The S. B. R. will receive all settlements without previous revision by the Cs. R. from all the divisions excepting Cattack and Chittagong—six settlements only from each settling officer to be reserved as tests, .. .. .	G. O. 30 Aug. 36. C. O. 25 Oct. 36. 327. 603
5750 <i>Double revision.</i>	In connection with the proposition out of which these orders arose, it was observed that the same work was performed twice over; once by the C. R. and again by the S. B. R. The greater facilities were with the latter Authority, .. .. .	.. .. . 327. 595

SUD. BD. REV. No. 32.		Settlements—Continued.		SUD. BD. REV. No. 33.	
5751	<i>Reference of revision by Cs. R. questioned.</i>	The Board met the objections on the score of distance, by the remark, that the appeals would immediately be forwarded to them, and that the parties would prefer the revision by them (before whom the case must at all events be brought forward in the end) as they must look upon the C. R. as the Authority, on the spot directing and sanctioning the acts out of which the appeals arise, ..	G. O. 30 Aug. 36. C. O. 25 Oct. 36.		327. 595
5752	<b>SPECIAL DEPUTY COLLECTORS.</b> <i>Advise as S. and R. L. A.</i>	The S. B. R. may act as legal advisers to these officers in the capacity of S. and R. L. A. but it is optional with those officers to act under their advice or not in their judicial capacity, ..	G. O. 6 July, 37. C. O. 2 Aug. 37.		409. 785
5753	<b>STATEMENTS.</b> <i>New Statements.</i>	The S. B. R. cannot without sanction of Govt. alter any form approved by the Statements' Committee or call for any new Statements, without the sanction of Government, ..	G. O. 12 July, 36. C. O.		313. 578
		<i>Exceptions.</i> Statements, in whatever form, to be only once rendered, ..	27 July, 36.		313. 573
5754	<b>SUMMARY SUITS.</b>	The S. B. R. were required to obtain monthly Returns and to report quarterly to Govt. on the operation of the new laws, ..	C. O. 25 Sept. 32.		156. 250
5755	<b>SUPERINTENDENT AND REMEMBRANCER OF LEGAL AFFAIRS.</b>	The S. B. R. in this capacity offer legal advice to the Milty. Bd., Bd. of Trade and Bd. C. S. and O., ..	C. O. 3 Nov. 29.		47. 107
5756	<b>TENTS AND CAMP EQUIPAGE.</b>	The S. B. R. have authority to sanction Tents and Camp Equipage, as far as 650 rupees, to last eight years with repairs, ..	G. O. 28 Aug. 32.		151. 246
5757	<b>TOWFEER.</b>	S. B. R. may sanction the Institution of suits for Towfeer when a strong <i>prima facie</i> case exists, ..	G. O. 2 May, 37. C. O.		374. 699
5758	<b>TRANSFER OF REVENUE PAYMENTS.</b>	From one District Treasury to another. The late Bd. of Rev. reserve power to sanction them though the practice is generally objectionable, ..	C. O. 5 July, 22.		62. 43
5759	<b>TUCCAVEE.</b> <i>Powers of Cs. R.</i>	The C. R. shall not authorize Tuccavee Advances without sanction of S. B. R. save to actual cultivators to replace stock, under circumstances of calamity, &c., not exceeding 5 per cent. on the Sudder Jamma, ..	R. P. C. LX. ..		.. 32
5760	<i>Statement.</i>	An Annual Report of such advances was required for Government, ..	R. P. C. LXII. ..		.. 32
5761	<b>UNANSWERED REFERENCES.</b>	Quarterly lists (since discontinued) originally prescribed, (See Nos. 5553 and 6122.) ..	C. O. 2 Jun. 29.		22. 76
5762	<b>UNCOVENANTED ASSISTANTS TO CS. R.</b> <i>Duties to be assigned by the S. B. R.</i>	The S. B. R. are required to specify the necessary qualifications, and to receive and submit to Govt. the nomination rolls of the Unc. Assts. to Cs. R.; to assign duties to them,—and to the Board (as well as to the Cs. R. generally) they will be responsible for the efficient performance of the duties allotted to them by that authority, ..	G. O. 30 Aug. 36. C. O. 25 Oct. 36.		327. 597
5763	<b>WARDS.</b> <i>S. B. R. to determine on admission. Management by Females. Mode of management.</i>	The S. B. R. upon a report from the C. R. will determine, without reference to Govt. 1. Whether the estate of any disqualified landholder shall be placed under Jurisdiction of Ct. Wds. or released, .. 2. Whether Female proprietors (Cl. I. 5. X. and Sec. 3, L. 93.) shall be vested with management of their estates, .. * The Sr. Bd. in circulating this rule directed that no Estates in Wardship should hereafter be formed without their previous sanction. 3. What the management shall be* in such estates of disqualified Proprietors, .. 4. Whether interference shall be made or refrained from, acting under the rules and limitations in Sects. 3 and 4, VI. 22, ..	R. P. C. XXII. AS REVISED. .. .. .. ..		.. 19 .. 20 .. 20 .. 22

## DIGEST OF CIRCULAR ORDERS.

SUD. BD. REV.	Wards—Continued.	SUMM. SUITS.	No. Page.
5764 <i>Proviso Govt. sanction necessary.</i>	Provided that no reference to Govt. shall be necessary except- ing in,	R. P. C.	
5765 <i>Disputes.</i>	1. Disputed jurisdiction specified in Cl. II. and VI.	XXII.	
5766 <i>Western, &amp;c.</i>	2. Or under the peculiar circumstances of disqualification recited in Cl. III. 5, X. 93,	AS REVISED.	.. 20
5767 <i>STATEMENTS.</i>	The C. R. will furnish to S. B. R. an Annual Abstract Statement shewing the number of estates in Wardship with such other particulars as shall be required,	R. P. C.	
5768 <i>Establishment.</i>	The Establishment reduced from 600 rupees to 250 rupees per mensem, and 350 transferred to the Cs. R. (See No. 2533.)	XXVI.	.. 22
5769 <i>Education.</i>	The S. B. R. under the Plan for the Education of Public Wards, are to be furnished yearly with reports of their progress,	C. O.	14 April, 29. 13. 68
5770 <i>WASTE LANDS.</i>	The S. B. R. have authority to cancel grants of Waste Lands on failure of the parties to perform the stipulations, Also to transfer them to other parties without reference to Government,	G. O.	6 July, 37. 407. 752
		C. O.	1 Aug. 37.
		G. O.	21 Feb. 34.
			197. 380

## SUDDER BOARD OF REVENUE.

## ALLAHABAD.

5771 <i>Intercommuni- cation in cases of differences of opinion.</i>	When the Members of a Sudder Board are reduced to one, or when two only are present, and a difference of opinion arises upon a question requiring the concurrent voices of two Members, the question is to be referred under Sec. 10, X. 31, by the Presidency Board to the Allahabad Board and vice versa,	R. P. S. B.	
		XIII.	
		Note.	.. 6

## SUDDER SPECIAL COMMISSION.

5772 <i>Mr. W. W. Bird to dispose of arrears.</i>	Mr. W. W. Bird, Sp. Comm. III. 28, appointed under the new arrangements at the end of 1828, was instructed to hold the office and dispose of the ARREARS of business depending under Reg. I. 20,	G. O.	30 Dec. 28.
			101. 76

## SUMMARY SUITS.

## DIVN. I.—ARREARS AND EXACTIONS OF RENT.

## Assistants to Cols.

5773 <i>INQUIRIES.</i>	The S. B. R. institute inquiries as to suits decided by Assistants without competent authority,	C. O.	23 Aug. 31. 120. 195
5774 <i>SANCTION.</i>	Special sanction is necessary to enable Assts. to Cols. to decide Summary Suits,	C. O.	6 Dec. 31. 126. 205

## GOVT. ORDERS. Operation of Regulation VIII. 31.

5775 <i>S. B. R. enjoin punctuality and correctness.</i>	The S. B. R. transmit to C. R. a copy of orders of Govt. 4th Sept. 1832, and request attention to punctuality and correctness, in framing the Returns according to an annexed Division Statement, which it is unnecessary to insert as these returns have been under revision of the Statements' Committee and will be found in their lithographed set,	G. O.	4 Sept. 32. 25 Sept. 32.
5776 <i>Regn. VIII. 31. Its provisions.</i>	The enactment of Reg. VIII. of 1831, vests the Revenue Officers with the decision of all summary suits for arrears of rent,	C. O.	156. 250
5777 <i>Objection to delay.</i>	In no branch of the Civil Administration, should delay be more carefully guarded against,		156. 250
5778 <i>Urgency.</i>	The urgency of the demand, induces the necessity for the process,		156. 250
5779 <i>Object of the Law defeated by delay.</i>	And if the adjudication be not prompt, the object of the Law is defeated, the parties disappointed, and the time of the Rev. Officer needlessly thrown away,		156. 250

## PRESIDENCY BOARDS OF REVENUE.

<b>SUMM. SUITS.</b>	<b>DIVN. I. ARREARS OF RENT—Contd.</b>	<b>SUMM. SUITS.</b>	<b>No. Page.</b>
5780 <i>Monthly Returns</i>	The S. B. R. will of course require Monthly Returns, but they	G. O.	
S. B. R.	will furnish a Quarterly one to Govt. with the following particulars,	4 Sept. 32.	156. 250
Govt. Quarterly.		C. O.	
5781 <i>Pending.</i>	1. Number of suits pending at commencement of the Quarter,	25 Sept. 32.	156. 250
5782 <i>Disposed of.</i>	2. Ditto, disposed of by each Officer or class of Officers, ..	..	156. 250
5783 <i>Undecided</i>	3. Ditto, remaining undecided at end of Quarter. Also a		
<i>APPEALS.</i>	Quarterly Return, shewing the number, of Appeals to C. R., the		
	number disposed of, and the number undecided, ..	..	156. 250
5784 <i>REFERENCES TO</i>	As it is of importance that the Revenue Officers should not ..	G. O.	
<i>REGULAR SUITS.</i>	needlessly occupy themselves with judicial duties, it was ordered	26 April, 33.	
	that, ..	C. O.	
5785 <i>Where there are</i>	Where there are revised establishments of Moonsiffs and Sudder	10 May, 33.	
<i>Moonsiffs and</i>	Ameens,		
<i>S. Ameens,</i>			
5786 <i>Cols. should refer.</i>	Collectors should avail themselves of the discretion under Cl. I,		
	9, VIII. 31, and refer the parties to regular suits, ..	..	178. 288
5787 <i>Exceptions-</i>	EXCEPTING those which they consider it necessary to decide		
<i>selected cases.</i>	themselves as Summary Suits, ..	..	178. 288
5788 <i>Or those ordered</i>	Or which the controlling Authorities may instruct them so to		
<i>for decision.</i>	decide, ..	..	178. 288
5789 <i>FURTHER</i>	The S. B. R. circulate a letter from Secy. to Govt. R. and J.	G. O.	
<i>ORDERS,</i>	Dept. of the 28th April, 1834, the object of which is to provide	28 April, 34.	
<i>to prevent</i>	against the excessive accumulation of suits under R. VIII. of 1831,	C. O.	208. 400
<i>accumulation but</i>	Observing that the object of Govt. is to make the Law as effica-	3 June, 34.	
<i>render the Law</i>	cious as possible, consistently with the due discharge of a Col.'s		
<i>efficacious.</i>	other duties, ..	..	208. 400
5790 <i>Deputy Cols.</i>	And that Govt. will even provide Deputy Collectors under Reg.		
<i>IX. 33, will be</i>	IX. of 1833 for this special duty, where it may be essentially		
<i>appointed if</i>	necessary, ..	..	208. 401
<i>necessary.</i>			
5791 <i>Files to be</i>	The Bd. further direct that immediate effect be given to the		
<i>cleared.</i>	orders of Govt., directing the Local Revenue Authorities to clear		
	their files, ..	..	208. 401
5792 <i>From all not</i>	Reserving only so many suits as they can dispose of within		
<i>practicable in</i>	three months, ..	..	208. 401
<i>three months.</i>			
5793 <i>In addition to</i>	In addition to the estimated number of new suits they may re-		
<i>new admissions.</i>	ceive monthly on the scale to be now settled, ..	..	208. 401
5794 <i>Files to be kept</i>	New admissions being increased with the rates of reduction of		
<i>supplied.</i>	cases retained, so as to keep the files duly supplied but not over-		
	loaded, ..	..	
5795 <i>Reports called</i>	The Co. R. were required to report on the execution of these		
<i>for—past cases.</i>	orders, stating in the next monthly returns,		
	The number on each file before the reduction,		
	The number retained—with dates of suits longest standing, both		
	of those struck off and those retained, ..	..	208. 401
5796 <i>Average prescrib-</i>	The number prescribed as the monthly average to each officer,		
<i>ed for decision.</i>			
<i>Admissions.</i>	The number allowed to be admitted monthly,		
<i>Comparisons.</i>	Compared with that admitted before the restrictions of the 10th		
	May, 1833, ..	..	208. 401
5797 <i>Probable number</i>	And with the number of applications likely to be made if sum-		
<i>if adjudicable.</i>	mary suits were adjudicated with "desirable expedition," ..	..	208. 401

## DIGEST OF CIRCULAR ORDERS.

SUMM. SUITS.	DIVN I. ARREARS OF RENT—Contd.	SUMM. SUITS. No. Page.
5798 <i>Object of the inquiries.</i>	The Board observe that these details will assist them in ascertaining whether the summary process between the Zemindars and all the intermediate holders and tenantry are sufficiently free from obstructions, .. ..	G. O. 28 April, 34. C. O. 3 June, 34. 208 . 402
5799 <i>Inquiries as to appeals to Regular suits.</i>	The Bd. also wish to be informed what proportion the suits decided by Rev. Officers under the special powers vested in them, in which the suits are re-instituted in the Courts of Prin. Sudder Ameen, &c under Sect. 10, VII, 32, bear to those in which the parties are satisfied with the award, and do not institute a regular action, .. ..	208 . 402
GOVT. ORDERS.	EXTRACT FROM THE ORDERS OF GOVT. 28TH APRIL, 1834.	
5800 <i>Enormous accumulation.</i>	Government comment upon the enormous accumulation of summary suits under Reg. VIII. of 1831, .. ..	208 . 402
5801 <i>Impediments to business of the Cols.</i>	Being so great as to form an impediment to the discharge by Cols of other duties, or to prompt decision of these suits, which that enactment contemplated—and which is the sole object of the process, .. ..	208 . 403
5802 <i>Object of the Regulation frustrated.</i>	That the object, the advantage contemplated by the employment of Cols. in this duty, must be limited to their respective power of disposing of these suits with proper dispatch, .. ..	208 . 403
5803 <i>But employment of Cols indispensable</i>	That as far as the public interests are involved, touching the realization of the Revenue, the employment of Cols in this duty arises from the indispensable necessity to secure to the landholders the due realization of their rents by prompt adjudication, .. ..	Note. 208 . 403
5804 <i>Letter from S. B. R. as to equal advantage of a regular suit</i>	And here Govt. differ from the Bd. who have remarked in a letter to C R. Cuttack that the delays of a regular suit will not embarrass landholders in the process of collecting rents or payment of their Revenue, provided the Govt. demand be not immediate, .. ..	208 . 403
5805 <i>Whilst Zemindars as coerced, then as means of coercion should be prompt</i>	So long as the default of punctual payment by landholders, is followed by an immediate sale of the estate, they must not be deemed of coercion provided of equally prompt means of coercion to enforce payment of rent by their tenantry, .. ..	208 . 403
5806 <i>Reg. VIII 31 the result of deliberation</i>	The discussions as to the practicability of discontinuing the process against the person of defaulters terminated in the enactment of Reg VIII of 1831, .. ..	208 . 403
5807 <i>And summary process retained</i>	By which the summary process is retained, subject to a discretionary power vested in Cols of referring parties instituting summary suits to the regular Civil Courts, .. ..	208 . 403
5808 <i>Advantages of regular decisions</i>	The decision of a suit by a regular action is certainly preferable to its decision by the summary process, since the latter decision is still open to a regular action, .. ..	208 . 403
5809 <i>Govt. would restrict to admissions promptly determinable</i>	Still for the urgent reason above assigned, Govt. would merely restrict the discretionary power of Cols as to their reception only so far as they can promptly decide such suits, .. ..	208 . 403
5810 <i>Consistently with other duties</i>	Consistently with other duties, to the attainment of which the C R and Bd. will give their attention and exercise their control, .. ..	208 . 403
5811 <i>Regular suits preferable for Ryots' causes</i>	Govt. consider it would be in like manner more beneficial to the Ryots if they brought their action, (ordinarily that for resistance of distraint under Reg. V of 1812) to regular adjudication in the Civil Courts, preferably to a summary award, .. ..	208 . 404
5812 <i>Especially being open to appeal</i>	Especially as the latter decision under Sect. 10, VII. 32, is subject to a regular suit before the native judges, .. ..	208 . 404

## PRESIDENCY BOARDS OF REVENUE.

SUMM. SUITS.	DIVN. I. ARREARS OF RENT—Contd.	SUMM. SUITS.	No. Page.
5813 <i>But Ryots should have the option.</i>	Still, Govt. would not deprive Ryots of the option of resorting to the Col for a summary judgment, the latter officer exercising his discretion to admit or reject the application, as in Reg. VIII. of 1881, . . . . .	G. O. 28 April, 34. C O 3 June, 34.	208 . 404
5814 <i>Instructions for Cols.' discretion as to admissions</i>	Govt direct the Bd. to give effect to the present instructions, and to give the Cols to understand that they possess a discretion to admit and decide summary suits, so far as they can decide them promptly, and without interference with other duties. . .		208 . 404
5815 <i>Aid to be given.</i>	And as in some districts, for instance Cuttack, it may be necessary to give greater facilities for such admission and decision than the Cols. themselves possess . . . . .	..	208 . 404
5816 <i>By Dy Cols. IX 33.</i>	Govt will be prepared, upon the necessity being fully shewn, to appoint a Deputy Collector under Reg. IX of 1833 for this special duty. . . . .	..	208 . 404
5817 <i>Clearance of files.</i>	Govt. next advert to the necessity for clearing the present accumulated files, and giving a check for the future. . . . .	..	208 . 404
5818 <i>Many obsolete</i>	Many suits are probably of old standing which the going through a few forms would remove altogether. . . . .	..	208 . 404
5819 <i>But the remedy generally, reference to the Courts.</i>	The remedy however, is only to be sought in referring the greatest proportion of suits, to the regular Courts, . . . . .	..	208 . 404
5820 <i>Old suits should be referred.</i>	In effecting this the Bd. will direct the Cols to retain the most recently instituted suits, referring those of long standing to the Courts, . . . . .	..	208 . 405
5821 <i>Accumulation to be prevented</i>	And in conclusion the Govt. would wish the Bd to be careful that no similar accumulation of arrears may arise, . . . . .	..	208 . 405
Error in Practice			
5822 <i>Suits not to be transferred.</i>	In consequence of a representation from the S. D. A Dy Cols. were ordered not to transfer summary suits to Zillah and City Judges, . . . . .	C O 24 Feb 35.	242 . 456
5823 <i>Petitions returned.</i>	But to return petitions to the suitors referring them to regular suits. . . . .	..	242 . 456
5824 <i>Parties to apply</i>	They will then apply to the Mooniff, or the Judges, as the case may be, . . . . .	..	242 . 456
5825 <i>And if they do, cases will be taken over.</i>	Who will take cognizance, or refer the case to the Principal Sudder Ameen or Sudder Ameen, . . . . .	..	242 . 456
5826 <i>INSOLVENTS</i>	Acting under the provisions of Regulation VIII 31, Cols are competent to release insolvent debtors confined under summary decrees for rent for whom relief is prescribed by Sect 11 II 06, . . . . .	G O. 27 Sept. 36. C O 27 Oct 36	329 . 607
5827 <i>No APPEALS TO C. R</i>	There is no appeal to the C. R. from Cols' decrees in summary cases, nor can the C. R. interfere with sales for the enforcement of the summary decrees of Cols., (see APPEALS No 468 et seq) . . . . .	G O. 11 Oct 36. C O. 26 Nov. 39.	333 . 611
DIVISION II.—OF MALGOOZARS AGAINST PUTWAREES, &c.			
5828 <i>Cognizable by the Revenue Authorities.</i>	It is ruled by both the Western and Lower Courts of Sudder Dewanee Adawlut, that summary suits of Malgoozars against Putwarees, &c. Sect. 20, VII. 99, are cognizable by the Revenue Authorities under Reg VIII. 31, (Sect. 37 XXVIII. 03,) . . . . .	C O. 18 July, 37.	404 . 747
5829 <i>A construction of the S. D. A. of 1835.</i>	The question was determined in 1835, on a reference from the Col. of Banda, and intimation was received to the above effect in reply to an inquiry made by the S. B. R. on the 16th May, 1837, . . . . .		404 . 747



## DIGEST OF CIRCULAR ORDERS.

SUMM. SUITS.

DIVN. III. AGAINST ZEMINDARS, &c. SUPP. & REM. &c. No. Page.  
DIVISION III.—AGAINST ZEMINDARS FOR  
ILLEGAL EJECTMENT.

5830	<i>Cognisable by Rev. Officers.</i>	Cases of illegal ejectment by a Zemindar without summary process under Sect. 15, VII. 99, may be determined by Cols.	C. O. 29 Aug. 37.	414. 760
5831	<i>Appeals to Cs. R.</i>	Under appeal to Cs. R.,	..	414. 760
5832	<i>Case.</i>	The modifications of the law leading to this construction are detailed in a communication from Mr. Commissioner Ricketts, See EJECTMENT, No. 2316 et seq.	..	414. 760

SUPERINTENDENT AND REMEMBRANCE OF  
LEGAL AFFAIRS.

## Rules of Practice.

5833	<i>To be consulted as to defence.</i>	Cs. R. were required to refer to the S. and R. L. A. cases in which they proposed to defend suits instituted against Collectors or other Revenue officers,	R. P. C. XXVIII.	.. 22
5834	<i>Differences of opinion.</i>	Differences of opinion between the S. and R. L. A. and the Cs. R. were to be referred to the S. B. R.	R. P. C. XXIX.	.. 23
5835	<i>Cases before S. D. A.</i>	And the Superintendent conducted in communication with the S. B. R. all cases in the S. D. A.	R. P. C. XXXI.	.. 23

## Abolition of the office.

5836	<i>Abolished.</i>	The office was abolished on the 16th June, 1829.	G. O.	
5837	<i>Records and establishment.</i>	The records and part of the establishment were transferred to the office of the S. B. R. and thenceforward the several rules applicable "to actions filed in the Courts," against Revenue officers, contained in Reg. XIV. 1793, with the corresponding enactments for Benares, and Ceded and Conquered Provinces were to be practically enforced, and to be applicable to all public officers employed in collecting the Public Revenue in every branch of the service,	C. O. 30 June, 29.	28 . 83
5838	<i>Provision for the abolition of the office.</i>	The S. B. R. with the sanction of Govt. under date 25th August, 1829, made the following provision for the future performance of duties connected with suits in which Govt. are a party, which became necessary in consequence of the abolition,	G. O. 25 Aug. 29. C. O. 4 Sept. 29.	42 . 103
5839	<i>RULES. Statements regular Courts.</i>	1. C. R. to obtain from the Provincial Zillah and City courts, a Statement of all pending Govt. suits,	..	42 . 104
5840	<i>Lakhiraj Commissions.</i>	2. A similar Statement from the Lakhiraj Commissions,	..	42 . 104
5841	<i>Reports by Govt. Agents and Govt. Pleaders.</i>	3. That the Govt. Vakeels and Govt. Agents of the above mentioned Courts shall severally report to the C. R. all such suits in which pleadings are required, that the Collectors of Districts under the instructions of C. R. may duly prepare them,	..	42 . 104
5842	<i>Responsibility of the Cs. R.</i>	4. That the C. R. shall be held generally responsible for the proper conduct of Govt. suits in the several Courts within their jurisdiction,	..	42 . 104
5843	<i>Distribution of the records.</i>	5. A distribution of the records of the late office to be made to meet this arrangement,	..	42 . 104
5844	<i>Opinion of Ct. of Drs. on abolition.</i>	The Court of Directors (23rd June 30.) hold the office to have been one of considerable importance, but they acquiesce in its abolition on the ground of economy,	C. O. 12 Nov. 30.	96 . 162
5845	<i>Special Dy. Cols.</i>	The S. B. R. in their capacity of S. and R. Legal Affairs may offer advice to Special Dy. Cols. but it is optional with those officers to abide by such advice, or not, in their judicial capacity,	G. O. 6 July, 37. C. O. 2 Aug. 37.	409 . 755

## PRESIDENCY BOARDS OF REVENUE.

SUP. COURT.	SUPREME COURT.	TITLES, &c. No. Page.
5846 REFERENCE.	As to powers of the Sheriff of Calcutta, (See SHERIFF and ADVOCATE GENERAL'S OPINIONS).	
5847 PARTITIONS UNDER DECREES.	Proceedings on appointment of Commissioners of partition under its decrees—(See DIVISION OF ESTATES, No. 2185 et seq.)	
	<b>TENTS AND CAMP EQUIPAGE.</b>	
5848 Care.	Care enjoined—to be frequently examined and exposed to the air when not in use—officers on receiving charge are ordered to report on its condition, .. .. .	C. O. 13 Oct. 20. 54 . 37
5849 Reports of condition.	Applications for purchase of tents to be always submitted with an account of the condition of all the camp equipage attached to the office, .. .. .	C. O. 5 Dec. 34. 232 . 443
5850 Rupees 650 a maximum.	Sums being expended, varying from 500 to 800 rupees, Govt. fixed 650 rupees as a maximum for the purchase of a tent, to last serviceable (if new) with repairs from time to time at least eight years, .. .. .	G. O. 18 Nov. 29. C. O. 4 Dec. 29. 51 . 110
5851 Sanction S. B. R. as far as 650 rupees.	S. B. R. were authorized to sanction the purchase of tents under the above orders and with the limitation above specified, ..	G. O. 23 Aug. 32. 151 . 246
	<b>TITLES AND HONORARY DISTINCTIONS.</b>	
5852 Rules.	The S. B. R. circulate a Resolution of the G. G. in Council containing Rules for conferring titles, &c.	G. O. 30 May. 29.
5853 Estr. Pers. Dept.	Extract from the proceedings of Govt., Persian Department, 30th May, 1829, .. .. .	C. O. 16 June, 29.
5854 Importance.	Adverts to the acknowledged importance of the subject, .. .. .	26 . 79
5855 Assertion of the attribute. Marquis of Hastings; not through Delhi Court.	That the principle that so essential an attribute of sovereign rule should be exercised by the British Government direct, not through the pageant Court of Delhi, was first asserted and established by the Marquis of Hastings, .. .. .	26 . 80
5856 Practical, under Lord Amherst's Government.	But that it only came into active and systematic practice in the administration of Lord Amherst when titles and other honorary distinctions, .. .. .	
5857 Service in war.	Whether for service in the war, .. .. .	
5858 Reward of public spirit.	Or as the reward of public spirit and liberality manifested in the construction of public works, or in the promotion of institutions for the welfare and improvement of the Native community, were bestowed on various individuals, .. .. .	26 . 80
5859 Principles and rules necessary.	The G. G. in Council while he determines to follow up a course, recommended alike by wisdom and expediency, is desirous to draw up some rules which may indicate the channel of application, and the principle upon which the Govt. intend to act in granting such titles and rewards, .. .. .	26 . 80
5860 Rules.	The following Rules are therefore framed, .. .. .	26 . 80
5861 APPLICATIONS.	1. Applications shall be addressed to the several Comm. R. Officers appointed and to the chief Local Political Authority;—in the following to receive them. cases, viz.	
	Moorshedabad Division, .. . . . Agent to G. G. Patna ditto, .. . . . Mr. Douglas, Benares ditto, .. . . . Agent to G. G. Saugor and Nerbudda Territory, .. Agent to G. G. Delhlee Territory, .. . . . Resident. Calcutta and vicinity, .. . . . Pers. Secy. to Govt. ..	26 . 80

## DIGEST OF CIRCULAR ORDERS,

TITLES, &c.	Rules—Continued.	TITLES, &c.	No. Page.
5862 <i>Communications through C. R. Grounds for titles.</i>	2. The channel of communicating applications by the C. R. and other Authorities concerned, to be the Persian office, .. 3. Grounds for conferring titles,	G. O. .. 30 May, 29. C. O. 16 June, 29.	26 . 80
5863 <i>Services in war.</i>	I. Services during war, or in times of public emergency, ..	..	26 . 81
5864 <i>Aid of police.</i>	II. Meritorious conduct on the part of landholders in the interior in aiding the police.	..	..
5865 <i>Improvement agricultural.</i>	Distinguished success in improving the agricultural system.	..	..
5866 <i>In manufactures.</i>	In improving the manufactures of the country.	..	..
5867 <i>Public works.</i>	And in the execution of important public works, .. ..	..	26 . 81
5868 <i>Liberal support of public institutions.</i>	III. Liberal contributions for the support and promotion of beneficial public undertakings and institutions, .. ..	..	26 . 81
5869 <i>Not hereditary, but succession will be considered.</i>	4. Under the Native Govt. titles were not strictly speaking hereditary, nor shall they hereafter be so considered, though due attention will be paid to claims, by men of family, to succeed to the rank enjoyed by their ancestors, .. ..	..	26 . 81
5870 <i>Discretion of Govt. absolute.</i>	5. The G. G. in Cl. will, of course, exercise the most unfettered discretion touching all applications, .. ..	..	26 . 81
5871 <i>Cautions as to character.</i>	6. The Authorities recommending titles, will advert carefully to the character and circumstances of candidates, to prevent the admission of unworthy characters to the honors and privileges of rank, .. ..	..	26 . 81
5872 <i>Mahomedan titles.</i>	7. To Mahomedans the titles will be Khan, Bahadoor, Newaub, with appropriate style and epithets, .. ..	..	26 . 81
5873 <i>To Hindoos.</i>	To Hindoos, Raie, Raja Bahadoor, Maharaja Bahadoor, .. ..	..	26 . 81
5874 <i>To the mercantile classes.</i>	To mercantile classes, Sah, Seth, &c., .. ..	..	26 . 81
5875 <i>Higher titles.</i>	NOTE. Still higher titles, except in cases of extraordinary merit, should be reserved for sovereigns of feudatory or dependent States—such as,	..	..
5876 <i>Specification.</i>	Maharaja Rajagan, Dhi Raj, Raj Adhi, Raj Nurinder, Buriinder, Mohinder, &c. &c., .. ..	..	26 . 81
5877 <i>Distinctions in the army by Comm. in Chief.</i>	Honorary distinctions and rewards for services performed in the field, by native Commissioned Military Officers in the army, will be conferred, as hitherto, on the recommendation of the Commander-in-Chief, .. ..	..	26 . 81
5878 <i>Promulgation.</i>	Copies of this Resolution to be circulated to C. R. and Political Authorities; who will adopt steps to make it generally known throughout their jurisdictions, to the respectable classes of the native community, Copies also to be sent to the Judicial and General Departments, ..	..	26 . 81

## PRESIDENCY BOARDS OF REVENUE.

TITLES, &c.	Promulgation—Continued.	TOWJEE. No. Page.
5879 <i>Furtherance of education.</i>	Attention was directed to the above orders in circulating the plan for the education of Wards and for the establishment of Government Seminaries at the several Zillah stations, .. ..	G. O. 6 July, 37. C. O. 407 . 750 1 Aug. 37.
<b>TOLLS AND SUPERVISION OF RIVERS.</b>		
5880 <i>POWERS OF</i> <i>Ca. R.</i>	Cs. R. have a general control over the Collectors, Supervisors and other officers appointed under Regn. XVIII. 06; VII. 10; VIII. 24, or other Regulations, to collect tolls on boats navigating canals and rivers, .. ..	R. P. C. Lxxiv. . .. . 36
<i>Supervisors.</i>	Supervisors Reg. VIII. 24, will conform to the orders of the Cs. R. subject to appeal to the S. B. R., .. ..	.. . 36
<i>Statements.</i>	Cs. R. to furnish to S. B. R., and the S. B. R. to Govt. annual Statements of disbursements and net receipts, .. ..	.. . 36
<i>Complaints against Supervisors, &amp;c.</i>	In cases of complaints against Cols., Supervisors, and other officers, judges to refer the petitions to the Cs. R. who will proceed as directed by Sect. 14, VIII. 24, .. ..	. . .. . 36
<b>TOWJEE.</b>		
5881 <i>PROPOSAL FOR MEASUREMENT.</i>	The S. B. R. having urged the necessity for an accurate definition of lands previously to resumption, supported by the C. R. Patna, meet the arguments opposed to the measure, .. ..	G. O. 12 April, 36. C. O. 301 . 533 25 April, 36.
5882 <i>Approved and adopted.</i>	Govt. determined that no Towfeer or Dearsa cases ought to be decided by officers employed in the enforcement of the resumption laws "until the existence of such lands in excess of the limits and the boundaries of the estates at the permanent settlement has been accurately and carefully ascertained by means of local inquiry, evidence on the spot, and an accurate survey and mapping of the land," .. ..	.. . 301 . 535
<b>TOWJEE.</b>		
5883 <i>EXPLANATORY.</i>	The entries under this head will shew consecutively the systems which have prevailed from time to time, in checking the annual collections, with occasional retrospection to the recovery of past arrears, and the importance attached to the practical transmission of these Returns may be gathered from the following orders of 1787.	
<b>FINES ON COLS.</b>		
<b>Collectors Fined.</b>		
5884 <i>On Collector of Rajeshahye approved.</i>	The late Bd. Rev. having fined the Col. of Rajeshahye for want of attention to this duty, their proceeding was approved, and they were enjoined to pay strict attention to the orders of the 31st August, 1787.	G. O. 4 June, 88. C. O. 6 June, 88.
5885 <i>Orders to be enforced.</i>	By those orders it was directed that a Col. neglecting to transmit his Towjee accounts (without assigning some satisfactory excuse for such omission) be fined,	
<i>First neglect.</i> <i>Subsequent.</i>	Half a month's salary for the first neglect, A month's salary for a second or any subsequent neglect, .. ..	. . 3 . 4
<b>Bukya.</b>		
5886 <i>Retained.</i>	In discontinuing several periodical Returns furnished by the Cs. R. the Bukya Towjee was retained, .. ..	C. O. 29 Dec. 29. 57 . 115
5887 <i>Watchfulness of balances enjoined.</i>	And the utmost vigilance of control was enjoined: the Cs. R. were instructed to be at all times prepared to explain extraordinary results brought to their notice by the Revenue Accountant, .. ..	.. 57 . 115

## DIGEST OF CIRCULAR ORDERS,

TOWJEEs.		Bukya.—Continued.	TOWJEEs.	No.	Page.
5888	SYSTEM of 1832.	The following system was prescribed for investigation of the Collections.	G. O.		
5889	Monthly Reports	Revenue Accountant to forward monthly Reports on district Tow- Rev. Acct. to jees to the S. B. R., .. .. .	3 April, 32. C. O.		
	S. B. R.		1 May, 32.	139.	220
5890	Estt. to Cs. R.	Sending extracts to the Cs. R. for full information, ..		139.	220
5891	Statement discontinued.	Annual Statement of balances no longer to be sent to the Cs. R. ..		139.	220
5892	Cs. R. to furnish Annual Bukya T.	But the Board expect that Cs. R. will submit, Annual Bukya Towjees with Col.'s explanations, and his resolu- explan. and Reas. tions under C. O. 29th December, 1829, .. .. .		139.	220
5893	Dacca case.	The orders arose out of neglect of the C. R. Dacca, and a propo- Proposed transfer sition of the S. B. R. to discontinue the Towjee accounts of the from Cs. R. Cs. R. and transfer the duty of check to the Revenue Accountant, to Acct. .. .. .		139.	221
5894	Govt. prefer the scrutiny of C. R.	Government preferred the scrutiny of the C. R. and determined that the failure of one officer, or one class of officers, is not a sufficient reason for devolving the duty on another functionary, ..		139.	221
5895	And insist ;	Government therefore were averse to release the Cs. R. and others, measures of relief having been provided, expected the fulfilment of the duty from them ;			
5896	Acct.'s check to be superadded.	But it was desired that the check of monthly report by the Accountant should be superadded to the control of the C. R. ..		139.	221
5897	Details of balances.	It was ordered that Bukya Towjees should be accompanied with a detailed explanation of balances deemed irrecoverable, ..	C. O. 17 July, 32.	143.	225
Mal.					
5898	Quarterly—Cols. to Cs. R.	To obviate increasing tardiness in the realization of the Revenue, the Cs. R. were ordered to obtain Quarterly Hsl Towjees from the Cols. immediately on the close of every quarter, ..	C. O. 25 July, 34.		
5899	Reas. Cs. R. to S. B. R.	And send copies of their Resolutions to the S. B. R. so as to reach the Board by the 20th of the month succeeding the expiration of each quarter, .. .. .		217.	428
5900	Special call from Govt.	A special requisition for half-yearly Statements of demands, collections and balances was made, as in the margin, but superseded by an approved resolution of the Statements' Committee, (See Nos. 148 and 149.) ..	G. O. 13 Oct. 34. C. O. 5 Dec. 34.		233. 444
	Modified system.	The S. B. R. passed a resolution to the following effect with the objects,			
5901	Relief to Cols. from monthly Towjees.	1. To relieve the Cs. R. from the preparation of a Statement of doubtful utility, .. .. .	C. O. 7 Sept. 35.	268.	493
5902	Quarterly Towjee sufficient.	2. Because the quarterly Towjee is apparently a sufficient check, it being understood that the C. R. is not precluded from making more frequent calls if necessary ; nor is interference intended with one of the most serious responsibilities of the office, ..		268.	493
Resolution.					
5903	Delay in Rev. payments.	Increasing dilatoriness in the payment of the permanently settled Revenue having been a subject of frequent complaint in the financial department, .. .. .		268.	493
5904	Acct. to assist in supervision.	Cs. R. were to be assisted in the duty of supervision by the Accountant. .. .. .		268.	493
5905	Punctuality.	Punctuality was enjoined in the transmission of the resolutions on the Quarterly Towjees, .. .. .		268.	493

## PRESIDENCY BOARDS OF REVENUE.

<b>TOWJEEs.</b>		<b>Resolution—Continued.</b>	<b>TOWJEEs.</b>	<b>No. Page.</b>
5906	<i>Test of efficiency.</i>	The best test of the efficiency or inefficiency of a Collector was declared to be the punctuality, or otherwise, of the realization of the Revenue, .. .. .	C. O. 7 Sept. 36.	268. 494
		The Resolution proceeds,		
5907	<i>Monthly Towjees Act. and Cols. to Cs. R. discontinued.</i>	Cs. R. will receive, Instead of monthly Towjees from the Accountant and Cols.		
5908	<i>Quarterly—Cols. to Cs. R. ordered. Monthly; Act. to S. B. R.; discontinued.</i>	Quarterly Statements of current collections from the Cols. The Accountant's monthly Statements to the S. B. R. were discontinued, .. .. .	..	268. 494
5909	<i>Verification by Act. of Cs. R. Returns.</i>	An abstract of the balances appearing in the Quarterly Resolutions of the Cs. R. will be forwarded by the S. B. R. to the Accountant for comparison and verification, .. .. .	..	268. 494
5910	<i>Accountant to notice decline.</i>	The Accountant will notice to Col. through Cs. R. any material decline on a review of his monthly Statements, reporting to the S. B. R., .. .. .	..	268. 494
5911	<i>Or improvement.</i>	And will also bring to the notice of the S. B. R. any remarkable improvement in the collections, .. .. .	..	268. 494
<b>NEW QY. TOWJEE.</b>		<b>New Quarterly Towjee.</b>		
5912	<i>New Form.</i>	A new form was substituted for the Resolutions furnished under the C. O. of the 25th July, 1834, .. .. .	C. O. 14 Mar. 36.	294. 524
5913	<i>Duplicate Returns. Explanations. Resolutions.</i>	The Form to be forwarded in duplicate including Returns of all balances Hal and Bukya, with explanations of the Cols. and the Resolutions of the Cs. R. .. .. .	..	294. 524
5914	<i>Rules for Col.'s Returns.</i>	Cs. R. may call for the Returns of Cols. in any form which they may desire, but if they approve that form prescribed for their own reports, forms can be obtained from the Board, .. .. .	..	294. 524
5915	<i>Mode of passing orders.</i>	S. B. R. will retain one copy in their office returning the other to the Cs. R. with orders.		
5916	<i>Extension of period for transmission.</i>	Period for transmission of the Returns extended to one month from the close of the quarters, .. .. .	..	294. 524
5917	<i>District Forms.</i>	A separate form to be used for each district both for ready reference, and to enable the Cs. R. to submit those furnished in due time, .. .. .	..	294. 524
5918	<i>Object.</i>	Without awaiting missing Returns, .. .. .	..	294. 524
5919	<i>Responsible. Officers.</i>	Names of Collectors, &c. responsible for missing Returns to be reported, when sending up those regularly submitted, .. .. .	..	294. 525
5920	<i>No separate letters, S. B. R. orders.</i>	The quarterly Statement will be returned by the S. B. R. with letters, S. B. R. orders, but without separate letters, .. .. .	C. O. 12 Dec. 36.	336. 616
5921	<i>REQUISITIONS.</i>	The Local Authorities having mistaken the object of the comparative Towjees, and the nature of the Return, it was ordered by the S. B. R. that the Cols.' Returns comprise, .. .. .	C. O. 19 Dec. 36.	
5922	<i>Merits of Cols.</i>	1. All information necessary to determine the merits and demerits of collecting officers, .. .. .	..	338. 621
5923	<i>Precision.</i>	2. That all vague and indeterminate remarks be carefully avoided, .. .. .	..	338. 621
5924	<i>Dates, &amp;c.</i>	3. Dates, names and sums, to be invariably inserted, .. .. .	..	338. 621
5925	<i>Brevity.</i>	4. Remarks to be brief and business-like, but clear and intelligible, .. .. .	..	338. 621

## DIGEST OF CIRCULAR ORDERS,

TOWJEEs.		Net Quarterly—Contd.	TRANSFERS, &c.	No. Page.
5926	<i>Distinctness.</i>	5. Especially when the results are unfavorable,	C. O.	
5927	<i>Caution.</i>	Otherwise signing parties who neglect explanation, may appropriate to themselves the blame of such appearances.	19 Dec. 36.	338. 622
5928	<i>COMPARATIVE results.</i>	6. Comparative deficiencies have, alone, been in some instances explained,		
5929	<i>Insufficient.</i>	Such explanations insufficient, .. .. .		338. 622
5930	<i>ACTUAL required.</i>	Cols. will note actual results, successful or the opposite.		
5931	<i>Reason.</i>	Collections may be comparatively better, but far from what they ought to be, .. .. .		338. 622
5932	<i>Test of efficiency.</i>	7. Prompt realization of the Revenue is one of the most complete tests of efficiency and industry, .. .. .		338. 622
5933	<i>Accuracy previous to report.</i>	8. Towjees are to be returned for correction if not drawn up in accordance with these instructions, previously to reference to the S. B. R., .. .. .		338. 622
5934	<i>Caution to signers.</i>	Officers signing Towjees, and not responsible for the periods which they comprise, are required to state the names of the parties who are so, .. .. .	C. O. 20 Feb. 37.	358. 670

## TRANSFERS OF REVENUE PAYMENTS.

5935	<i>General objections.</i>	Promiscuous payments of Revenue into one Treasury instead of another are seriously objectionable. The caution arose out of a practice of receiving money in deposit to stay sale, .. .. .	C. O. 5 July, 22.	62. 43
5936	<i>Pending sale may sanction them.</i>	A pending sale may be considered an emergency justifying the indulgence,—money so tendered, with that declared object, may be received and held in deposit, provided due notice be given to the Board, or Col., (as the case may be,) where the sale is to be held, .. .. .		" "
5937	<i>Caution.</i>	But Revenue officers were cautioned against encouragement of the practice, .. .. .		" "
5938	<i>Genl. Treasury.</i>	Payments into the General Treasury are not open to the objections attendant on promiscuous payments into Moofussil Treasuries, .. .. .		" "
5939	<i>TRANSFER BILLS.</i>	TRANSFER BILLS, whether issued from the General Treasury or a Collectors' office, are not to be admitted as Revenue payments until tendered at the Treasury at which the Revenue is payable, and until such time credit will not be given, .. .. .	C. O. 12 Aug. 23.	67. 46
5940	<i>Objections to transfers.</i>	Financial reasons rendering inexpedient the transfer of Revenue payments from one district Treasury to another, it was ordered, .. .. .	C. O. 28 Feb. 32.	
5941	<i>Bills premium 1 per cent.</i>	I. That no bills be granted, unless at a premium of 1 per cent. .. .. .		129. 211
5942	<i>Credit on presentation.</i>	II. That credit for Revenue be given only from the date of presentation, .. .. .		129. 212
5943	<i>Acct. General to be consulted.</i>	These rules to be explained to all parties soliciting the indulgence, and it should be ascertained previously to report to the S. B. R. whether the Acct. General have any objection, .. .. .		129. 212

## Receiving and Remitting Treasuries.

5944	<i>TRANSFERS WITHOUT PREMIUM.</i>	A proposition was submitted,—and approved by Govt.,—to obviate the frequency of cash remittances, and the harassing calls on the regular troops for Treasure escorts, .. .. .	G. O. 4 Sept. 32.	158. 252
5945	<i>To a certain extent.</i>	It was suggested that the landholders of "remitting districts" might be permitted to pay into receiving Treasuries, free of premium, to a certain extent, .. .. .	C. O. 25 Sept. 32.	158. 252

## PRESIDENCY BOARDS OF REVENUE.

<b>TRANSFERS, &amp;c.</b>		Receiving and Remitting Treasuries—Contd.	<b>TRAVELLING, &amp;c.</b>	No.	Page.
5946	Landholders near	And it was accordingly ordered that landholders of districts near the receiving Treasuries of,	G. O.		
5947	Receiving Treasuries.	Patna, Moorsshedabad, Dacca, or Chittagong,	4 Sept. 32. C. O. 23 Sept. 32.		
5948	May pay to the extent of one quarter of the district jumma.	Should have liberty to pay to the extent of one-quarter of the jumma of the whole district in which the lands are situated,	..	158.	258
5949	Proviso.	It was at the same time arranged that,			
5950	Landholders transferring, to sury re-transfer.	A landholder transferring his payments to a "Receiving Treasury" should not re-transfer to a "Remitting Treasury" without pay premium on sanction,	..	158.	254
5951	Indulgence during pleasure.	The indulgence further extends only during the pleasure of Government,	..	158.	255
5952	Transfers paying premium.	The premium of one per cent. to stand in cases of transfer from one remitting Treasury to another,	..	158.	255
5953	Convenience of transfer bills.	The Accountant explains that no confusion arises from transfer bills which are drawn payable in account—not in cash,	..	158.	255

**TRAVELLING AND TENT ALLOWANCES.**

5954	MAKING SETTLEMENTS.	To Cols. and Deputy Cols. making settlements, 250 rupees per mensem, and assistants five rupees per diem,	..	116.	192
		(See ABSENCE IN THE INTERIOR ON DUTY, No. 31, et seq.)			
5955	Partially abolished.	The above Rule abolished as far as it affects Cols. and Deputy Cols.,	G. O.	159.	256
		Deputy Cols. not independent, are however classed as Assistants with full powers, and as such, receive the lower rate of deputation allowance on all occasions as well as settlements,	27 Nov. 32. C. O. 18 Dec. 32.		

**Of Establishments of Cs. R.**

5956	ESTABLISHMENTS of Cs. R.	New scale prescribed (it was previously arranged that the allowance should be that made to the Amild of the Courts of Circuit, See 2516), to be granted as follows, when actually out on duty,	G. O. 29 May, 29. C. O. 12 June, 29.	25	79
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**NATIVE OFFICE.**

Where the Salary does not exceed	10 Rs. 2 Ans. per diem.
Do..... Do.....	25 „ 4 „ Do.
Do..... Do.....	40 „ 6 „ Do.
Do..... Do.....	60 „ 8 „ Do.
Do..... Do.....	80 „ 12 „ Do.
Do..... Do.....	100 „ 1 Rupee Do.

**ENGLISH OFFICE.**

Do..... Do.....	60 „ 12 Ans. Do.
Do..... Do.....	100 „ 1 R. Do.
Do..... Do.....	200 „ 2 Rs. Do.

Above 200 Rupees, 3 Rupees per diem, .. .. 25 . 79

5957	MODIFICATION.	To Chuprasees and all other office servants proceeding into the interior of these districts with Cols. or Cs. R., one anna per diem, in modification of the foregoing scale,	G. O. 22 Mar. 31. C. O. 2 April, 31.	106.	178
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## DIGEST OF CIRCULAR ORDERS.

<b>TRAVELLING, &amp;c.</b>		<b>Deputy Cols. &amp;c. 33.</b>	<b>TREASURERS, &amp;c.</b>	<b>No. Page.</b>
5958	NONE.	No allowance is made to Deputy Collectors under Regulation IX. 1833, while out in the Moofussil, .. ..	C. O. 20 Sept. 36.	322. 585
<b>Civil Service Rules.</b>				
5960	<i>Conveyance by Dak.</i>	When granted it is sufficiently provided for by a sum equivalent to the charge of the officer's own conveyance by the public Dak.	G. O. 1 June, 30.	
	<i>Limitations.</i>	These rules do not affect the order which limits the grant of travelling allowance to occasions on which it may be sanctioned by Government, .. ..	C. O. 29 June, 30.	74. 139

**TREASURERS—TREASURIES.****General and Important Rules.**

5961	<b>ORDERS 30TH JULY, 1824, AND G. O. 7TH MAY, 1824.</b>	The S. B. R. under orders from Govt. 12th June, 1832, again circulate the orders issued by Bd. Rev. 30th July, 1824, relative to the management of Treasuries and the checks and precautions to be observed for the security of the public money, .. ..	C. O. 31 July, 32.	145. 226
<b>RE-CIRCULATED.</b>				
5962	<i>With strict injunctions.</i>	This will be notified to Cols. and Deputy Cols., in order that by the observance of these Rules, no opening may be afforded for those frauds and malversations, which, even when unattended with eventual loss to the State,		
5963	<i>Mischief of neglect.</i>	Are productive of serious mischief to the native community, .. ..		145. 226
5964	<i>Displeasure of Government.</i>	And entail the certain displeasure of Government on the officer whose negligence has permitted them, .. ..		145. 226
<b>REFERENCE TO C. O. 30TH JULY, 1824.</b>				
The Circular Orders of the late Bd. Rev. conveying to the local Authorities the subjoined orders of Government of the 7th of May, preceding, relate generally to the duties of Cols. and will be found under that head, (See No. 1003 et seq.)				

**GOVERNMENT ORDERS, 7TH MAY, 1824.**

5965	<i>Diary.</i>	The diary prescribed by Sec. 6, Reg. II. 93, has not been regularly kept up, in future to be carefully attended to, .. ..		145. 229
5966	<i>Registers.</i>	Also the registers required by Secs. 12, 25, and 27, II. 93, .. ..		145. 230
5967	<i>Inspection C. R.</i>	The Members of Bd. Rev. (now C. R.) are to go round to the districts to examine, .. ..		
5968	<i>To insure regularity.</i>	And satisfy themselves that these and all other records are regularly kept, .. ..		
5969	<i>Reporting omissions.</i>	Reporting omissions to Government, .. ..		145. 230
5970	<i>Half-yearly certificate.—</i>	Cols. to certify the same on the 30th June, and 31st December, .. ..		145. 230
	<i>Abstracts—daily R. and D.</i>	Abstracts of receipts and disbursements are to be daily prepared in English to be entered in a book, .. ..		
5971	<i>Attestation by Collectors.</i>	And attested by Cols. .. ..		145. 230
5972	<i>Copy to Rev. Acct.</i>	A copy to be sent monthly to the Rev. Acct.—with the Treasury accounts, .. ..		145. 230
5973	<i>Vigilance—actual credits.</i>	Cols. to be watchful over the collections, to see they are regularly brought to account, and that what is brought to account is really in the Treasury, .. ..		145. 230
5974	<i>REMITTANCES.</i>	When a remittance is received by one Col. from another Col. the amount should be kept distinct, until the whole has been examined, .. ..		145. 230
5975	<i>Credits.</i>	It should then be brought to account. .. ..		145. 230

## PRESIDENCY BOARDS OF REVENUE.

TREASURERS, &c.		Obt. Orders—Contd.	TREASURERS, &c.	No. Page.
5976	<i>Receipts.</i>	And the necessary receipt granted to the officer who sent it, ..	C. O.	145. 230
5977	<i>Intermediate.</i>	In the remitting Treasury, it will intermediately stand as "in-efficient balance under remittance," ..	31 July, 32.	145. 230
5978	<i>Disposal.</i>	And in the receiving treasury as "unsorted treasure."		
5979	<i>And security.</i> <i>Acct. Genl.'s</i> <i>rules.</i>	To be secured in the latter as proposed by the Acct. General, Viz. :—With specification in the daily abstract of the treasury from which it was received—to be immediately on receipt passed through the scales, after taking the precaution to see that it is silver by emptying each bag into another.—It should then be secured in chests, under the joint keys of the Col., the native treasurers and the podars accompanying the remittance, ..		145. 235
5980	<i>Credit of</i> <i>portions.</i>	If in any case it shall be found necessary to bring a portion of a remittance to account, it shall be recorded, ..		145. 230
5981	<i>Acct. to check</i> <i>delay.</i>	Rev. Acct. will see no unnecessary delay occurs in bringing remittances to account, ..		145. 230
5982	<i>Ordinary</i> <i>payments.</i>	To meet ordinary disbursements, the Col. will place in the hands of the Treasurer, such a sum as may appear sufficient, ..		145. 230
5983	<i>Remainder</i> <i>joint-keys.</i>	The remainder must be under the joint keys of Col. and Treasurer, ..		145. 230
5984	<i>Custody by</i> <i>Treasurers.</i>	So long as the Col. remains at the sudder station, the sum in the hands of the treasurer need never be considerable, ..		145. 230
5985	<i>Absence of Col.</i>	Where the Col. is obliged to be for considerable periods in the interior, it will probably be necessary to entrust a larger sum to the Treasurer, ..		145. 230
5986	<i>Assistant in</i> <i>charge.</i>	If the Col. has an Assistant, he may be put in charge of the Treasury, ..		145. 230
5987	<i>Or Register.</i>	If not, the Register of the district may be required to take charge, ..		145. 230
5988	<i>His duty.</i>	So as to see that the money received is properly deposited, ..		145. 230
5989	<i>Joint custody.</i>	And that the excess of receipt above the disbursements, beyond what is absolutely necessary for current use, is locked up under the joint key of the Col. and Treasurer, ..		145. 231
5990	<i>Transfer of</i> <i>charge and</i> <i>treasure.</i>	In such case, the Col. will duly make over to his Assistant or the Register, such portion of the balance in his Treasury as may appear necessary, with reference to the length of his absence, ..		145. 231
5991	<i>Daily inspection</i> <i>by Assistant.</i>	The Assistant, or the Register, will daily inspect the abstract of receipts and disbursements, and after signing the same, will transmit a copy of it to the Col., ..		145. 231
5992	<i>Communications</i> <i>with Col.</i>	Making such further communications as may appear necessary, ..		145. 231
5993	<i>Registers will</i> <i>have time.</i>	Such a system can be carried into effect, without requiring any considerable sacrifice of time on the part of Registers, ..		145. 231
5994	<i>Occasional visits</i> <i>by Cols. out on</i> <i>settlements.</i>	Cols. engaged in settlements must be prepared to come occasionally into the sudder station, whenever occasion may render their presence necessary, ..		145. 231
5995	<i>TAKING CHARGE.</i>	Officers taking charge of a Collectorship must be careful, ..		145. 231
5996	<i>Balance.</i>	Not only to ascertain the balance of cash in the Treasury, ..		
5997	<i>Weightment,</i> <i>inspection.</i>	Causing the same to be passed through the scales and the contents of each bag to be emptied into another, ..		145. 231
5998	<i>Back revision of</i> <i>accounts.</i>	But they must examine the Accts. from the beginning of the month, to see that the real balance agrees with that the books ought to exhibit, ..		145. 231
	<i>Actual balance.</i>			

## DIGEST OF CIRCULAR ORDERS.

TREASURERS, &c.	Circ. Orders—Contd.	TREASURERS, &c.	No. Page.
5999 <i>Inquiry as to remittances.</i>	They will ascertain whether any remittances have been received or are expected, .. .. .	C. O.	31 July, 32, 145 . 231
6000 <i>Report to Acct. R. D.</i>	And they will certify to the Rev. Acct. their having fulfilled the above orders, .. .. .	..	145 . 231
6001 <i>Obedience to Acct. General.</i>	All Cols. must strictly obey any instructions they receive from the Acct. General or Rev. Acct. regarding the management of their Treasuries, .. .. .	..	145 . 231
6002 <i>Origin of the orders.</i>	The foregoing orders had their origin in defalcations in the Delhi and Moorsshedabad Treasuries, .. .. .	..	145 . 233
<b>MOORSHEBADAB.</b>		<b>Moorsshedabad Case.</b>	
6003 <i>Means of embezzlement.</i>	In the Moorsshedabad case the fraud perpetrated by the Deputy Treasurer was accomplished,	..	..
6004 <i>Col.'s notions of irresponsibility, looking to Treasurer.</i>	1st. Owing to the Col. assuming that the responsibility rested entirely with the Treasurer—and having no control by keeping keys of his own—looking only to the security given by the Treasurer for the supply of the money, .. .. .	..	145 . 233
6005 <i>Neglect of rules.</i>	2ndly. Owing to the neglect of the prescribed rules ; and	..	..
6006 <i>And of supervision.</i>	3rdly. Of daily superintendence, .. .. .	..	145 . 233
6007 <i>Fabrication of accounts.</i>	Considerable vigilance appeared to have been eluded by the substitution of false accounts fabricated for the occasion, .. .. .	..	145 . 234
<b>DELHI.</b>		<b>Delhi Case.</b>	
6008 <i>Means.</i>	In the Delhi case the defalcation was attributed to,	..	..
<i>Withdrawal.</i>	1. Fraudulent withdrawal of Treasure, .. .. .	..	145 . 235
<i>Negligence.</i>	2. Neglect of Rules,—supineness of Cols.,—and the same notions of irresponsibility as prevailed in the Moorsshedabad case, .. .. .	..	145 . 235
<i>Undue trust reposed in the Treasurer.</i>	3. The extraordinary latitude allowed to the Treasurer, placed him, (the Government observe in their orders on the case,) rather on the footing of a Banker and Agent, than of a servant of Government, .. .. .	..	145 . 231
6009 <i>Mr. Elliott commended.</i>	Mr. Elliott was commended for not following the course of his predecessors and resolutely determining to count the cash, .. .. .	..	145 . 232
6010 <i>Insufficient precaution.</i>	But it was remarked that it was strange that it did not occur to him, nor since to the Members of the Board, that there was not security in the mere counting of the cash, as long as the keys remained in the Treasurer's hands, as the seals could be easily removed with the assistance of a hot knife without detection, .. .. .	..	145 . 236
<i>Necessity for vigilance in European officers.</i>	On the question of prosecuting one of the Treasurers, the Accountant General observed in the course of the correspondence, that the Government should look to increased vigilance on the part of its officers rather than to the punishment of offending Treasurers detected in using the public money when improperly placed under their control, .. .. .	..	145 . 237
6011 <i>Khuzanchee's acknowledgment.</i>	And that the acknowledgment of the Khuzanchee,	..	..
6012 <i>Without precautions.</i>	Without due precautions on the part of the Collector,	..	..
6013 <i>Insufficient.</i>	Does not relieve that officer from the responsibility which he bears in common with his Treasurer and native officers, .. .. .	..	145 . 237
<b>Salaries of Treasurers.</b>			
6014 <i>Proposition for increasing Treasurer's salaries.</i>	The orders also contain a proposition of the Accountant General, owing to the inadequacy of the pay of Treasurers, for increasing their salaries, .. .. .	..	145 . 238

## PRESIDENCY BOARDS OF REVENUE.

TREASURERS, &c.		Salarics of Treasurers—Contd.	TREASURERS, &c.	No. Page.
6015	Mr. Wood's plan Lower Provs.	The principal features of Mr. Wood's plan were, For the salaries of Treasurers of disbursing Treasuries (W. Provinces),..... 200 per mensem. Treasuries not disbursing in payment of bills, &c. (W. Provs.),..... 150	C. O. 31 July, 32.	
6016	Western Provs.	Lower Provs. annual receipts 10 lakhs, .. 50 10 to 20 ..... 100 20 to 30 ..... 150 above 30 lakhs, ..... 200	.. ..	145 . 238
6017	Add. expense.	The additional expense was estimated at 6069 per mensem or 72,288 per annum. .. ..	.. ..	145 . 238
6018	Modification of Govt.—increase of Serishtedars' salaries.	The Government suggested that instead of increasing the sala- ries of Treasurers, an addition with increased responsibility in regard to the Treasury, might be made to those of the Serish- tedars, .. ..	.. ..	145 . 232
6019	Dehli.	The establishment at Dehli was in consequence of these inquiries fixed on a higher scale than before as under : 1 Treasurer, per mensem, ..... 100 2 Fotidars, at 15, ..... 30 1 Purkis, ..... 7 1 Sea Nuvees, .. ..... 12 2 Mutsuddees, at 10, ..... 20 1 Juma khuich Nuvees, ..... 15 1 Dakleh Nuvees, ..... 10 2 Chuprassees at 4, .. ..... 8 1 Hindee Nuvees, ..... 7 1 Sweeper, .. ..... 4 Stationary, &c., ..... 5	.. ..	145 . 232
Total, per mensem, 218			..	145 . 232

## Accountant General.

6020	Receiving and remitting Treasuries.	A plan proposed by the Accountant General for transfer, without premium, to a certain extent from remitting to receiving Treasuries. was circulated as per margin, and will be found under the head "TRANSFERS OF REVENUE PAYMENTS,"—No. 5944 et seq. .. ..	G. O. 4 Sept. 32. C. O. 25 Sept. 32.	158 . 252
6021	Sylhet case.	Certain correspondence arising out of an erroneous interpreta- tion of orders in Sylhet, .. ..	C. O. 28 Dec. 32.	
6022	Copper receipts.	And the receipt of Revenue payments in copper, as well as		
6023	C. R. Dacca. Half the Abkaree in copper.	An order of the C. R. Dacca to receive half the Abkaree Reve- nue in that description of currency, will be found under the head "COIN, COINAGE, CURRENCY, No. 949 et seq., .. ..	.. ..	165 . 272
6024	Obedience to Acct. Genl.	These circumstances led to the injunction that implicit obedience be paid on all occasions to instructions issued from the office of the Accountant General, .. ..	.. ..	165 . 272

## Assignments.

6025	REFERENCE.	ASSIGNMENTS FOR PUBLIC PURPOSES. q. v. No. 503 et seq. .. ..	C. O. 12 Aug. 23.	
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## Bank Notes.

6026	B. B. NOTES.	BENGAL BANK NOTES are the only notes receivable, .. ..	.. ..	66 . 46
6027	PAPER REMITTANCES.	Cautions in regard to remittances in Bank Notes, .. ..	.. ..	" "

## DIGEST OF CIRCULAR ORDERS.

<b>TREASURERS, &amp;c.</b>	<b>Bank Notes—Continued.</b>	<b>TREASURERS, &amp;c.</b>	<b>No. Page.</b>
6028 <i>Preservation of</i>	Bank notes are to be kept in tin or iron boxes to preserve them	C. O.	
<i>notes—Registers.</i>	against vermin and damp, and entered in registers kept in a sepa- rate place countersigned by Cols.	10 June, 34.	209 . 405
<b>Batta.</b>			
MIDNAPORE CASE.	Particulars of a case of fraudulent levy of an illegal rate of	C. O.	
<i>Coinage of 1818.</i>	batta on the coinage of 1818 in Midnapore will be found under the head " COIN, COINAGE, CURRENCY"—No. 973 et seq.	7 Mar. 37,	359 . 671
<b>Counterfeits.</b>			
6029 <i>Counterfeits.</i>	In consequence of the considerable proportion of counterfeit coin found in remittances, a caution was issued to Cols. generally,	C. O. 1 May, 32.	138 . 219
<b>Dakhilas.</b>			
6030 <i>NEGLECT.</i>	Frequent instances of habitual neglect on the part of native officers of treasuries to deliver Dakhilas having been brought to notice,	C. O. 20 Mar. 32.	
6031 <i>Responsibility of</i>	It was impressed upon the Cols. that any such neglect would subject them to severe animadversion,	.. ..	134 . 216
6032 <i>Facility for</i>	It is a relaxation of an important check affording opportunities malversation, for malversations,	.. ..	134 . 216
6033 <i>Treasury Rules.</i>	Cs. R. were directed on their, periodical visits to see that due attention was paid to the Treasury Rules of the 7th May, 1824, ..	.. ..	134 . 216
6034 <i>Repetition.</i>	The above orders were subsequently more particularly impressed upon the Cols. by an intimation from Government that they will be held personally responsible for any neglect,	G. O. 27 Mar. 32. C. O. 10 April, 32.	135 . 217
6035 <i>TARDINESS</i>	One of the most satisfactory checks in a Treasury being found in deliveries, inoperative, owing to tardiness in the delivery of Dakhilas,	G. O. 2 May, 36.	
6036 <i>Change of</i>	The S. B. R. proposed to simplify and modify the process,	.. ..	302 . 536
6037 <i>More ready</i>	And to introduce, uniformly, more prompt means of detecting check, delay,	.. ..	302 . 536
6038 <i>Local Authorities</i>	They first consulted the local Authorities in furtherance of the consulted. plan, and circulated a form, See No. 57, Appendix, to be carefully filled up,	.. ..	302 . 536
6039 <i>Objections</i>	The Board were prepared for the objection, that delay to a cer- anticipating. tain extent must take place where the number of small estates is very great,	.. ..	302 . 536
6040 <i>Plan of</i>	And desired the opinion of the local Authorities upon the plan in use in some places of requiring,	.. ..	302 . 536
6041 <i>Two Chulans.</i>	Two exactly similar chulans with every Revenue payment, one to be returned immediately with the Treasurer's signature as a temporary security and check, till a regular Dakhila could be delivered,	.. ..	302 . 536
<b>Disbursements.</b>			
6042 <i>PAYEE to apply</i>	To prevent Govt. from being charged with the expense atten- dant upon the issue and transport of money not properly charge- able to the State,	C. O. 5 Sept. 95.	
6043 <i>For payment</i>	Collectors were instructed to hold it a standing rule that it is the where payable. province of the Payee to apply for payment, wherever the demand is payable,	.. ..	'15 . 10

## PRESIDENCY BOARDS OF REVENUE.

<b>TREASURERS, &amp;c.</b>	<b>Embezzlement.</b>	<b>TREASURERS, &amp;c.</b>	<b>No. Page.</b>
6014 <i>Reports to Govt.</i>	All cases of deficiencies in Treasuries are to be reported to Government, also cases in which treasurers have been convicted and are thereby disqualified for public employment, .. ..	R. P. C. LXIX.	.. 34
6045 <b>FINES.</b>	Rules prescribed for the prevention of embezzlement of fines, (See FINES, No. 2753 et seq.) .. ..	—	146. 239
6046 <b>THREE POINTS OF IMPORTANCE.</b>	Three points indicated by Government as particularly important as a safeguard against embezzlement—arising out of a Monghyr case, circulated for the guidance of the local Authorities.	G. O. 7 Nov. 34.	C. O.
6047 <i>Receipt of money only in offices.</i>	1. Treasurers to be formally prohibited from receiving ANY sums on account of Government ELSEWHERE than in the PUBLIC OFFICE,	20 Feb. 35.	
6048 <i>Penalty for neglect.</i>	ON PAIN OF DISMISSAL. .. ..		241. 455
6049 <i>Deposits regularly credited.</i>	II. Care to be taken that sums written off the DEPOSIT account be SIMULTANEOUSLY brought to credit on the books, .. ..		241. 455
6050 <i>Credit IMMEDIATE of Khas Muhul returns.</i>	III. Measures to be taken to insure CREDIT of Khas Muhul remittances on the VERY day of ACTUAL RECEIPT. .. ..		241. 455
6051 <i>Daily inspection of receipts.</i>	General reference daily on the part of the Col. or his Assistant to the several sources of receipt, will preclude ordinary attempts to commit fraud, .. ..		241. 455
6052 <i>Increased vigilance.</i>	But general intelligence and vigilance alone can frustrate the new plans for illicit gain, which ingenuity will constantly devise..		241. 455
6053 <i>MONTHLY CASE. Treasurer withheld the cash.</i>	The means by which the fraud at Monghyr was perpetrated were, 1. The Treasurer was a shroff, and credited the Revenue payments, but did not deposit the money or notes received under the Col.'s key;— .. ..		241. 455
6054 <i>Meeting Revenue payments with Khas Muhul proceeds.</i>	2. Squaring at the same time his books and the cash account by bringing forward money received on account of the Khas Muhuls, ..		
6055 <i>Or deposit.</i>	Or deposits; or paid by parties in advance, .. ..		241. 455
6056 <i>Or credit was given without payment.</i>	3. Or else he gave credit to the Zemindars who paid a premium for the accommodation, ..		
6057 <i>Adjustments of account.</i>	Reconciling his books with the state of the Treasury as above explained, .. ..		241. 455
6058 <b>CONSEQUENCES</b>	In the first case, if security be good, there is no loss to the Govt. 1. no loss to Govt. vernment.		
6059 <i>2. Loss of Interest and Penalty.</i>	In the latter, they are defrauded of interest and penalty, .. ..		241. 456
<b>Escorts.</b>			
6060 <i>Not of Burkundazes.</i>	Escorts not to be composed of Burkundazes—only the Treasury guards; strength of the latter to be determined by the Ca. R. ..	—	56. 114
6061 <i>Unnecessary calls prohibited.</i>	Unnecessary calls for escorts prohibited. See MILITARY SUBJECTS, No. 3327 et seq. .. ..	—	128. 209
6062 <i>And all at inclement seasons.</i>	Needless harassing calls to be avoided; and all calls that can be dispensed with at inclement seasons, .. ..	C. O. 18 July, 37.	403. 746
6063 <i>Responsibilities of Commg. Offrs.</i>	Officers in Command to give receipts only for a given number of tumbrils, chests or boxes said to contain so much money, not for the money itself, (See MILITARY SUBJECTS, No. 3330 et seq.) ..	C. O. 16 Nov. 32.	163. 269

## DIGEST OF CIRCULAR ORDERS,

TREASURERS, &c.	Government Monthly returns.	TREASURERS, &c.	No. Page.
6064 <i>New monthly Returns for Govt.</i>	Very strong injunctions and cautions were issued to the local Authorities; prescribing monthly Returns of actual receipts and disbursements, (with forms,) to be rendered with the utmost punctuality. (See ACCOUNTS, No. 298 et seq.)	C. O. 9 Sept. 36.	320. 580
Government reports.			
6065 <i>Report of deficiencies.</i>	All deficiencies of Treasure are to be reported to Government,	R. P. C. LXIX.	
6066 <i>And causes of disqualification of Treasurers, &amp;c.</i>	Also conviction of Treasurers, or other native officers, of embezzlement or other offence, which in the opinion of the S. B. R. should exclude the offender from future employment,		34
Register of Paper Money.			
6067 <i>PROPOSED BY CT. OF DRS. Inquiries made.</i>	The S. B. R. circulate extracts from letters of the Court of Drs. regarding embezzlements, and inquire regarding advantage to be expected from the plan proposed by the Court of requiring Cols. to endorse and register all paper money.	G. O. 20 Dec. 36. C. O. 23 Jan. 37.	351. 652
EXTRACT CT. OF DRS. 9TH MARCH, 1831, PARAS. 107 AND 108.			
6068 <i>Observation on Monghyr case.</i>	Adverting to the Monghyr embezzlement, they observe that the course abovementioned would have prevented the facilities with which the Treasurer was enabled to introduce, and then withdraw, a large amount in paper money. The money was recovered in this instance.		351. 652
EXTRACT CT. OF DRS. 27TH JULY, 1836, PARAS. 84 AND 85.			
6069 <i>A case of great neglect.</i>	In this case, the Govt. quote the S. B. R., who, adverting to the neglect of the Treasury Rules of 1824, observe that the conduct of the European officer concerned "would have been scarcely less discreditable," if those instructions for the guidance, and for the security of the Government money entrusted to their keeping, had never been issued.		351. 653
6070 <i>PROPOSITION OF ACT. GENL.</i>	Government in referring these extracts to the S. B. R., communicate extract from a letter of the Accountant General in which that officer remarks, that		
6071 <i>In Bulloah and Chittagong.</i>	In Bulloah and Chittagong, under the system of joint custody now in use,		
6072 <i>To keep only 5000 Rs. in sole custody of Treas.</i>	And with reference to the ordinary daily receipts and disbursements, it would not be necessary to give to the Treasurer the custody of more than 5000 rupees at any time. He considered, therefore, that if all disbursements in excess were superintended by a covenanted officer, and all receipts in excess of 5000 rupees, were placed daily as received in joint custody, a security of 15 to 20,000 rupees would be ample.		351. 655
6073 <i>Maximum proposed not adopted.</i>	Before however adopting this maximum, he would consult the Local Officers, and the S. B. R. were requested to circulate the proposition for general consideration.		351. 655
Registry of Warrants.			
6074 <i>Neglect of Registers.</i>	These Registers not having been regularly kept, as prescribed by Sec. 12, Reg. II. 1793, and without proper precautions—a form was supplied of an English Register to be kept in addition to the native registers.	G. O. 3 April, 29.	33. 64
6075 <i>Form.</i>	The Form is No. 6287, Appendix.		
6076 <i>Reports.</i>	A Report was required by the late Bd., of Rules in practice preparatory to payment of money,		

## PRESIDENCY BOARDS OF REVENUE.

TREASURERS, &c.		Registry of Warrants—Continued.	TREASURERS, &c. No. Page.
6077	<i>Form.</i>	1. The form to be invariably filled up before the warrant is issued.	G. O. 3 April, 29.
6078	<i>Comparison.</i>	2. Extracts to be compared with the native Register,	
6079	<i>Attestation before issue.</i>	3. English Register to be attested with Collector's initials before the issue.	
6080	<i>Caution to Amlah.</i>	4. Due notice of these rules to be given to the Amlah, and they will be held responsible for payments without these observances.	
6081	<i>Comparison and attestation.</i>	5. English and Native Registers to be compared and attested by Collectors, .. .. .	28 . 66
Responsibility of Collectors.			
6082	<i>Checks sufficient.</i>	Referring to the opinion of the S. B. R. that the prescribed checks are sufficient for the prevention of embezzlement, and in concurrence therewith,	G. O. 21 July, 35. C. O.
6083	<i>Cols. will be held responsible.</i>	The Govt. intimate their determination to hold Cols. and other officers in charge of Treasuries responsible, personally, for neglect or disobedience of these Rules, .. .. .	17 Aug. 35. .. .. . 267 . 492
6084	<i>Orders Ct. of Drs.</i>	An extract of a letter from the Ct. of Drs. (26th July, 1836, Para. 91) was circulated for general information and guidance.	C. O. 6 Feb. 37.
6085	<i>Collectors.</i>	The principle established is,	
6086	<i>Liab. for all defalcations from neglect.</i>	Owing to serious embezzlements, that Cols. shall be held liable for all cases of Treasury defalcation of whatever description which can be traced to their neglect, or to circumstances under their control, .. .. .	.. .. . 353 . 656
Security Bonds.			
6087	<i>Inquiries into regularity.</i>	Inquiry ordered into the observance of the forms of security bonds from Treasurers, prescribed by the orders of the late Board of Revenue, 2nd November, 1821, and present Board, 3rd April, 1829, .. .. .	C. O. 24 April, 32. .. .. . 136 . 217
6088	<i>Malzaminee.</i>	Form of Malzaminee of a Treasurer of a Collector's office, (See SECURITY AND SURETIES) .. .. .	— 212 . 411
Sureties—their release.			
6089	<i>Release of heirs.</i>	Release of heirs of deceased surety may be granted on receipt of fresh and approved security, in failure of which the Treasurer shall be liable to be removed from his situation. .. .. .	C. O. 22 July, 34. .. .. . 216 . 427
6090	<i>Scale of security.</i>	A schedule was presented of the extent of security to be given by Treasurers prospectively, (See SECURITIES, No. 4529,) .. .. .	C. O. 11 Oct. 36. 326 . 591
Short-weight rupees.			
6091	<i>Liability of Treasurers. Penalty.</i>	Treasury officers are responsible for the difference in value of short-weight rupees, and liable to a penalty equal to the difference afterwards detected, if not duly credited in account, .. .. .	C. O. 6 Mar. 32. 133 . 215
Transfers of revenue Payments.			
6092	<i>Transfers and General Treasury payments.</i>	Payment of Revenue into the General Treasury is not liable to the objections which oppose the system of transfers of such payments from Treasury to Treasury in the Provinces—and is "attended with advantages which would not be derived from promiscuous payments into Mofussil Treasuries." .. .. .	C. O. 5 July, 22. .. .. . 62 . 43
6093	<i>Sanction of S. B. R. Deposits to stay sale.</i>	Transfers not to be made without the sanction of S. B. R. .. .. . But money tendered at one Collectorate to stay sale at another, may be held in deposit as an emergency. .. .. .	.. .. . .. .. .



## DIGEST OF CIRCULAR ORDERS,

TREASURIES, &c.		Transfers of Mch. Payments—Continued.	TULUBANA.	No.	Page.
6094	Caution.	Caution given to prevent the practice becoming general or inconvenient, .. .. .	C. O.		
				5 July, 22.	62 . 43
6095	Interest runs till presentation.	Interest on sums covered by transfer bills to run on till the date of presentation, .. .. .	C. O.		
				12 Aug. 23.	67 . 46
6096	Transfers—premium one per cent.	Transfers entail a premium of one per cent. and credit for Revenue will be given only on presentation of the bills. Accountant General to be consulted, .. .. .	C. O.		
				28 Feb. 32.	129 . 211
6097	Without premium in certain cases.	Transfers may be made without premium to a certain extent from disbursing to remitting Treasuries, .. .. .	C. O.		
				25 Sept. 32.	158 . 252

## WARRANTS.

6098	Payments without warrant.	Payments without OFFICIAL WARRANT, even in compliance with the Col.'s order, .. .. .	G. O.		
				15 Sept. 30.	
6099	Though with sanction greatly culpable.	But without passing the sum by the requisite entries through the public accounts, deemed greatly culpable, .. .. .	C. O.		
				5 Oct. 30.	91 . 157
6100	Cautions.	The S. B. R. direct Cs. R. to adopt such precautions as shall prevent such irregularities in the future management of the public Treasuries, .. .. .			91 . 157
6101	Dinagapore case.	The case out of which the orders arose occurred in Dinagapore. Sums for repairing a tent and maintaining a Khalasee amounting to rupees 499 2 10 had been disbursed, and incorrect treasury accounts rendered, between April, 1822, and December, 1829, .. .. .			91 . 157

## TUCCAVES.

						R. P. C.	
6102	SANCTION S. B. R.	Advances require sanction of the S. B. R. .. .. .	LX.				32
6103	EXCEPTIONS.	Except in cases when required by the actual cultivators to replace stock lost by calamity, or to supply seed grain after a failure of crops, .. .. .					32
6104	Not beyond five per cent.	But no advance beyond five per cent. on the jumma without sanction of the S. B. R. .. .. .					32
6105	Reports.	Annual Report to be sent, of such advances, by Cs. R. to S. B. R. and Government, .. .. .	R. P. C.				32
			LXII.				32
6106	Form.	Form prescribed.					

1	2	3	4	5	6	7	
Name of Mouzah.	Pergunnah.	Malgoozar.	Jumma of the year.	Amount.	Purpose.	The period when to be repaid.	C. O.
							17 July, 29.

6107	Discouraged.	But to advance Tuccaves is a practice which ought to be discouraged, unless on very urgent occasions of calamity of seasons, or loss of agricultural stock, which cannot otherwise be replaced, .. .. .			33 . 96
6108	Sanction S. B. R.	And it is not to be granted without application to the S. B. R. .. .. .			33 . 96

## TULUBANA.

6109	For process under Reg. 11. 19.	The levy of Tubulana for service of process under Sec. 5, II. 19, is illegal—such notices to be served in future at the cost of Govt. .. .. .	C. O.		
	irregular.			15 Oct. 30.	93 . 158

## PRESIDENCY BOARDS OF REVENUE.

<b>TULUBANA.</b>		<i>Scale of fees.</i>	<b>UNANS. RETS.</b>	No. Page.
6110	<i>Scale.</i>	Scale of fees for service of sale notices under Reg. VII. 1830, Arrears not exceeding 25 Rs. 1-pie,	G. O. 7 June, 31. C. O. 14 June, 31.	
		50 2		
		75 3		
		100 4		
		125 5		
		150 6		
		175 7		
		200 8		
		225 9		
		250 10 and so forth. . . . .		115. 190
6111	<i>Failure of a previous system.</i>	It had been found impracticable to divide the amount under a previous rule owing to the minute fractions falling to each payment. . . . .		115. 191
6112	<i>Tirhoot estimate.</i>	But the S. B. R. remarked that two pie per cent. was calculated to meet the expense according to a statement received from Tirhoot, but that might not suffice for other districts. . . . .		115. 191
6113	<i>Present estimate.</i>	Four pie per cent. will be no burthen; it will probably meet the expense under every contingency, and the rate may be reduced, if eventually found practicable. . . . .		115. 191
6114	<i>Contemplated reduction.</i>	In circulating the orders it was directed that the TULUBANA FUND be kept separate, with a view to deduction from the scale at a future period as above, . . . . .		115. 190
6115	<i>STATEMENTS.</i>	Statements were called for, and annual returns prescribed of collections and payments on account of the Tulubana Fund, also Division statements shewing gross yearly collections of each district, only required by the S. B. R. . . . .	C. O. 20 Jan'y. 35.	237. 449
6116	<i>Not leviable by Sp. Dy. Cols.</i>	Tulubana is not leviable by Sp. Dy. Cols. or on any process issued from their offices, . . . . .	C. O. 20 June, 37.	397. 735

**TUMULTUOUS ASSEMBLAGES.***Of Rvuts.*

6117	<i>Invitation to reason.</i>	Collector to invite the Rvuts to attend and state their grievances—under promise of personally investigating ;—	G. O. 21 May, 88.	
6118	<i>Cols. to visit the spot.</i>	To repair to the spot or send an assistant ;—	C. O. 27 May, 88.	
6119	<i>Warn.</i>	Should these measures fail, to warn them of the consequences of tumults ;—		
6120	<i>And coerce if necessary.</i>	And, ultimately, especially if outrage be renewed, Military force to be resorted to, to disperse them and apprehend ringleaders. . . . .		2. 3
6121	<i>Caution against effusion of blood.</i>	The orders enjoin CARE and MODERATION to prevent effusion of blood, and particular attention to REGULARITY of proceeding, . . . . .		" "

**UNANSWERED REFERENCES.**

6122	Form.	A Quarterly Statement was furnished in the following Form,				C. O.
		Date of Letter.	Date of Receipt.	Subject.	Remarks.	.. 2 June, 29. 22. 76
	</					

General 3 months Settlements	Unanswered references to S. B. R. are to be brought to notice in general cases after three, and in cases of settlement after six months' notice, . . . . .	C. O. 2 May, 36.	303. 537
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## DIGEST OF CIRCULAR ORDERS,

UNCOV. ASSTS.

UNCOVENANTED ASSISTANTS.

UNCOV. ASSTS. No. Page.

To Commissioners of Revenue.

- 6123 **APPLICATIONS** The necessity for an increase of their English establishments **G. O.**  
*Patna, Banleah,* having been reported by the Cs. R. Patna, Banleah, Jessore, and **30 Aug. 36.**  
*Jessore, Cuttack.* Cuttack, the Board bear testimony from constant evidence of **C. O.**  
**GENERAL RELIEF.** the necessity of the case, and the great public inconvenience result- **25 Oct. 36.**  
 ing from the inefficiency of the establishments of the Cs. R. In-  
 stead, therefore, of treating each application separately, they sub-  
 mitted a general measure of relief. They urged,
- 6124 **Reasons-no** That there was no intermediate officer between the C. R. and  
*intermediate* a head clerk who had a salary of 150 rupees per mensem.  
*officer.*
- 6125 **For minor** That he had neither Secretary nor assistant whom he could  
*duties.* entrust with his own less important duties.
- 6126 **Minute attention** And was burthened with the drafting of letters and the minute  
*to trifles.* inspection of all records, both for the Board, and from subor-  
 dinates.
- 6127 **Consequent** That grievous and increasing arrears in the offices of the Cs. R.  
*arrears burthening* impede the Board, especially with reference to the controul of Re-  
*the S. B. R.* assumption operations.
- 6128 **Setts. and Resns.** That settlements are increasing.
- 6129 **Expected** And that unless prompt aid were given, embarrassment and  
*Irretrievable* irretrievable arrear and confusion would result, .. .. **327. 594**  
*arrears.*
- 6130 **Ordinary addl.** The mere appointment of an additional assistant on a liberal  
*assistants* salary not calculated to meet the emergency—But the S. B. R.  
*insufficient.* propose amongst other collateral relief,
- 6131 **"Un. assistants"** That officers designated "uncovenanted assistants" shall be ap-  
*proposed.* pointed (Chittagong excepted but afterwards provided), .. .. **327. 594**
- 6132 **Reduction of** In connection with the arrangement, the S. B. R. proposed to  
*salary, head clerks.* reduce the salaries of the head clerks;—the second Member as  
 vacancies might admit,—the senior Member immediately, with  
 compensation to incumbents as Govt. might determine, .. .. **327. 596**
- 6133 **Diminution of** The proposed reductions gave a diminution of expense to the  
*expense.* extent of 4200 per annum, in part of the expense of the seven new  
 appointments, viz. 23,200 per annum—(28,000 including Chittag-  
 gong)—making the actual present increase 21,000, in all the Divi-  
 sions excepting Chittagong. .. .. **327. 595**
- 6134 **Savings, Burdwan** The Board took credit for savings on the abolition of the Sarun  
*and Saran.* and Burdwan Commissionerships, (but Govt. objected) 10,812 per  
 annum, reducing the increase to 10,188 per annum, .. .. **327. 595**
- Proposed**  
*qualifications.* **Precautions and Qualifications proposed by S. B. R.**
- 6135 **Character.** Candidates to be of respectable character, and have a competent  
*English* knowledge of English for the correspondence department. .. .. **327. 596**  
*correspondence.*
- 6136 **Arithmetic.** To be good arithmeticians.
- 6137 **Appt. as Dy. Cols.** And "as far as the two cases are applicable," the appointments  
 to be made under rules similar to those observed in the case of  
 Dy. Cols. IX. 33. .. .. **327. 596**
- 6138 **Nomination rolls.** Nomination rolls to be submitted to S. B. R. and Govt. .. .. **327. 596**
- 6139 **Confirmation.** The Govt. to determine whether confirmation shall rest with  
 the S. B. R. or Govt. .. .. **327. 596**

## PRESIDENCY BOARDS OF REVENUE.

UNCD. ASSETS, &c.	Duties.	WARDS, &c.	No. Page.
6140 <i>Responsibility.</i>	Personal responsibility similar to the same grades of officers in the Western Provinces. Viz. Examination and attestation of periodical accounts and statements.	G. O. 30 Aug. 36. C. O. 25 Oct. 36.	327. 596
<i>Reference to Govt. of India.</i>			
6141 <i>Govt. of Bengal support.</i>	The Govt. of Bengal addressed the Govt. of India embodying the opinions of the S. B. R. and strongly urging the measures which they recommended.		327. 598
6142 <i>Govt. of India propose a partial measure.</i>	The Govt. of India replied, urging that it would be a preferable plan to limit the aid in the first instance to Divisions in which it was indispensably necessary, extending it afterwards on similar grounds.		327. 602
6143 <i>Simplification of duty, Cs. R.</i>	Directing attention to the simplification of the duties of the Commissioner's offices.		
6144 <i>Limitation of interference S. B. R.</i>	Confining the interference of the S. B. R. to cases of general supervisions, and,		
6145 <i>No translations of Petitions.</i>	Relieving the Cs. R. from the translation of petitions.		327. 602
6146 <i>Sanction Govt. of Bengal. Nominations.</i>	The Govt. of Bengal sanctioned the partial scheme of the Govt. of India, and as regards assistants to Cs. R. ordered, That nominations in the manner proposed should be immediately made wherever indispensable.		327. 597
6147 <i>S. B. R. to determine on qualification.</i>	That the Board prescribe for the guidance of the Cs. R. the qualifications which in their judgment an uncovenanted assistant ought to possess.		327. 597
6148 <i>Nomination Cs. R. to S. B. R.</i>	Nominations to be submitted by Cs. to S. B. R.		
6149 <i>S. B. R. to Govt.</i>	And by S. B. R. to Govt. who will make the final appointment.		327. 597
6150 <i>Suspension Cs. R.</i>	Suspension in the power of the Cs. R.		
6151 <i>Removal, Govt.</i>	Removal only in that of Government.		327. 597
6152 <i>Personal responsibility.</i>	They will be held personally responsible to the Cs. R. and the S. B. R. for the performance of any duties which the S. B. R. may assign to them.		
6153 <i>Powers of Cs. R.</i>	But Cs. R. may employ them at their discretion on any of the business of their offices.		227. 597
6154 <i>Un. Assists. authenticate frank.</i>	The uncovenanted assistants are authorized to authenticate copies and frank letters on service,		327. 597
6155 <i>Appointment of assistants.</i>	The S. B. R. on receipt of the above orders, issued instructions for the appointment of an uncovenanted assistant at each of the seven Commissionerships, Chittagong to lie over, but expected to be reported indispensable.		
6156 <i>Proposal for authority to sign.</i>	And recommended that uncovenanted assistants be authorized to sign letters at the discretion of the Cs. R.,		327 + 603
6157 <i>Not adopted.</i>	That suggestion was not adopted,	Note.	327. 603
<b>VACATIONS.</b>			
6158 <i>REFERENCE.</i>	See HOLIDAYS. No 2930 et seq.		
<b>WARDS AND WARDS' MANAGEMENT.</b>			
<i>Rules of Practice.</i>			
6159 <i>Power S. B. R. Admission.</i>	S. B. R., on report of Local Cs. will determine on expediency of bringing an estate under superintendence of Ct. of Wards.	R. P. C. XXII.	
6160 <i>Release.</i>	Or on its release,		19

## DIGEST OF CIRCULAR ORDERS,

WARDS, &c	Rules of Practice—Continued	WARDS, &c	Page.
6161 <i>Females</i>	Including cases in which (Cl I 5 X 93 and Sec 3, L 93) female proprietors are invested with the management	R P C. xxii	20
6162 <i>Management</i>	The S B R will direct mode of management,		
6163 <i>Refrain</i>	Or acting under the limitations of Secs 3 and 4, VI 22, refrain from interference		20
6164 <i>Government, disputed Jurisdiction</i>	Reference to Govt is necessary only in case of disputed jurisdiction, Cl II and VI 5 X 93		
6165 <i>Idiotism &amp;c</i>	Or disqualification in cases of idiotism lunacy natural defect or infirmity Cl III 5 X 93		20
6166 <i>Powers of Cs R exception as above as Bd Rev</i>	Cs R with the above exception have the power of the late Bd Rev in regard to Wards	R P C xxiii	20
6167 <i>Managers and Guardians.</i>	They may confirm Col's nomination of managers and guardians		
6168 <i>Their estabts.</i>	Lix and confirm estabts under managers proposed by the Cols		
6169 <i>Maintenance.</i>	Determine allowance for support of proprietor and family and		
6170 <i>Surplus.</i>	Direct appropriation of surplus receipts		
6171 <i>Guardians by will.</i>	Confirm testamentary appointments of guardians		21
6172 <i>Compensation.</i>	Authorize compensations to guardians when not gratuitously available		
6173 <i>Adoptions.</i>	Confirm adoptions of original landholders		
6174 <i>Complaints.</i>	Take cognizance of complaints against Col Cl II 32 X 93		
6175 <i>Charges against guardians &amp;c</i>	May direct inquiry and report by Col on charges of embezzlement fraud or misconduct against managers or guardians and pass judgment		
6176 <i>Accounts different to Sillaha</i>	May direct accounts of managers of estates situate in different Zillahs to be rendered where the principal part of the estate may be situated	R P C, xxiv	21
6177 <i>Audit</i>	Examine and audit accounts of Wards Estates		21
6178 <i>Statements for Civil Courts</i>	Cause Cols to furnish statements regarding Wards Estates required by Civil Courts		21
6179 <i>Investment of funds</i>	If surplus receipts be applied to the purchase of land or invested in interest loans or mortgages or Govt securities title deeds mortgages or securities shall be forwarded to the General Treasury		21
6180 <i>Appropriation of money surplus</i>	If surplus receipts be remitted in money Cs R shall cause them to be invested in Govt securities		21
6181 <i>Accounts Cs R to S B R</i>	Cs R will furnish annually to S B R accounts of Wards Estates and particulars relating to them as required		21
6182 <i>Managers of Estates under Subarnakase attachments</i>	In cases of a manager being appointed to an estate under the orders of a Court of Justice, conformably to Reg V of 1827 and other Regns therein specified the C R will exercise the powers which are therein given to Bd Rev	R P C xxv	21
	Accounts		
6183 <i>Audit</i>	All accounts of Wards Estates heretofore sent to the late Bd Rev for audit may be passed by Cs R	R P C xxvi	31
6184 <i>Extension of powers Cs R</i>	It was one of the objects of the revision of the Rules of Practice to extend the authority of the Cs R in regard to Wards Estates,	C O 25 Oct 36.	598
	Establishments		
6185 <i>Transfers of establishment</i>	The establishment of the Court of Wards (late Bd Rev) was transferred partly to Cs R (350) and the remainder (200 rupees) was continued under the arrangements of 1828,	C O 14 April, 29	67

## PRESIDENCY BOARDS OF REVENUE.

WARDS, &c.	FARMS.	WARDS, &c.	No.	Page.
6186	NEW RULE OF PRACTICE xxii.	The Rule of Practice which stands as No. 22 is not that originally issued; it was revised and the new one substituted.—In trans-	C. O.	24 July, 32.
	Sanction of farms	mitting the new Rule, the Board prohibited the Cs. R. from letting any Wards' Estate in farm without their sanction,	..	144. 225.
6187	ORDERS BY S. B. R.	The S. B. R. under the powers vested in them by Sec. 8, Reg. VII. of 1830, resolve that,	C. O.	24 Aug. 32.
6188	From receipt of orders,	From the date of the receipt of these orders by Cols.		
6189	No penalty; from Farmers' Estates,	1. No penalty shall be exacted from Sudder Farmers of Wards' .. .. .	..	149. 244
6190	But process against sureties; 15 days' delay.	2. That on the expiration of 15 days from the date on which one single kist becomes due by a Farmer, the Col. shall proceed against his surety, so that by diligent attention on the part of the Col., promptitude in paying the Revenue of such Estates may be obtained, and no public loss follow from the indulgence now granted. .. .. .	..	149. 244
6191	Process against sureties to be reported.	3. The Col. will report to the C. R. every case of proceeding against the surety, .. .. .	..	149. 244
6192	Farms not at a gross rental. Kistbundeas.	Farms are not to be engaged for at a gross annual rental, but on a Kistbundeas, .. .. .	C. O.	24 Mar. 35. 248. 468
6193	Investigation of Security.	Property of sureties to be investigated, and Security Bonds registered. .. .. .	..	248. 468
6194	Measures against sureties.	When two instalments are overdue prompt measures to be taken against farmers and sureties, .. .. .	..	248. 468
6195	Explanatory case.	The following orders are introduced in illustration of principles of Wards' management, arising out of a case determined by Govt. ..	G. O.	5 Mar. 35.
6196	Duties of Cs. R. on admission.	I. Cs. R. should neither authorize nor recommend the transfer of an Estate to the Jurisdiction of the Court of Wards, without previously ascertaining that no arrear of Govt. Revenue is due. ..	..	265. 490
6197	Duties of Cols. on admission.	II. Cols. ought not to make such transfers, under such circumstances, without report to the Cs. R. .. .. .	..	265. 490
6198	Irregularity of S. B. R.	III. The S. B. R. exceeded their authority in directing the transfer of the Estate (which was not ancestral property, nor acquired by direct descent), without the sanction of Government. .. .. .	..	265. 491
6199	Neglect of Col.	IV. Col. had neglected, as desired by the C. R., from April 1833, to June 1834, to sell; which would have prevented a Balance which was borne on the books, as accruing under Wards' management. ..	..	265. 490
6200	Adjustment of an account.	But as the transfer was made irregularly notwithstanding a heavy arrear, and the Regulations precluded a sale for an arrear accruing under Wards' Management,		
6201	Cs. R. Recommendation.	The Govt. adopted the recommendation of the Local C. R.		
6202	Realizations to present credit.	To carry to the account of 1240, all revenue collected under Wards' Management.		
6203	Sale for old and anterior Balance.	And proceed to the sale of the Estate for the arrear of 1239, B. S. which had been delayed through the neglect of the Col., .. .. .	..	265. 491
Loans by Guardians, &c.				
6204	Loans Prohibited.	Public officers are strictly prohibited from borrowing money from Guardians or Managers of Wards' Estates, .. .. .	C. O.	4 June, 22. 61. 42

## DIGEST OF CIRCULAR ORDERS,

<b>WARDS, &amp;c.</b>	<b>Purchase of real Property.</b>	<b>WARDS, &amp;c. No. Page.</b>
6205 <i>Purchase of real Property prohibited. Grounds.</i>	Orders were issued to the C. R. Cuttack prohibitory of the purchase of real Property on account of Wards' Estates, which was considered to be prejudicial to the minor's interests and to those of the State, on the following grounds.	C. O. 7 Sept. 32.
6206 <i>Bad bargains.</i>	Danger of an improvident bargain.	
6207 <i>Mis-management.</i>	Contingency of subsequent mis-management.	
6208 <i>Accidents of season.</i>	Accidents of season affecting Zemindaree Profits.	
6209 <i>Security of the funds.</i>	Public funds afford unexceptionable security and gradual accumulation.	
6210 <i>Labor of Col.</i>	As regards Govt., accession of labor to the Col.	
6211 <i>Risk to the Revenue.</i>	Inexpedient as removing the Estate from the ordinary operation of the Revenue Laws, and impeding the punctual realization of the Revenue.	152. 247
6212 <i>Govt. Funds.</i>	Surplus proceeds of Wards' Estates will invariably be invested in Govt. Securities through the Govt. Agents, Further orders were issued as under.	152. 247
6213 <i>Objections but not absolute. Questionable Titles.</i>	The S. B. R., with reference to the difficulty experienced in this country in ascertaining the validity of titles to landed property,	C. O. 26 April, 33.
6214 <i>Liability to sale.</i>	And the liability of such new purchases to sale for arrears of Revenue which not being the hereditary property of the Ward, are not excepted from sale by Regulations,	
6215 <i>Govt. Paper investment preferable.</i>	Consider an investment in Company's Paper the preferential course.	176. 285
6216 <i>But Cs. R. may recommend purchase of land.</i>	Should however the C. R. deem any such projected purchase of lands the most advantageous mode of appropriating such surplus, in any special case, he will make a full report to the S. B. R.,	
6217 <i>Reporting circumstances.</i>	1. Of all the circumstances of the case.	
6218 <i>Minute description.</i>	2. Giving a minute description of the nature and value of the lands proposed to be bought.	
6219 <i>Titles.</i>	3. Of the titles by which they are held.	176. 285
	<b>Release.</b>	
6220 <i>Form on release.</i>	Form prescribed for reporting on management of an estate recommended for release, is No. 46 in the Appendix.	C. O. 13 Mar. 35. 245. 460
	<b>Rebirth.</b>	
6221 <i>Annual General Statement Form.</i>	The S. B. R. send Cs. R. a revised Form of Annual General Statement of Wards' Estates—in which Form they will submit their Annual Return called for by Circular Orders of the 20th March, 1829.	C. O. 22 Oct. 33. 187. 306
<b>EXPLANATIONS.</b>	And observe as follows:—	
6222 <i>Column 4.</i>	1. Where the Ward is a minor, his age to be mentioned in the 4th Column.	187. 306
6223 <i>Column 5.</i>	2. In Farmed Estates, Column 5, the amount of the Farming lease to be inserted in that Column.	187. 306
6224 <i>Further column.</i>	3. If in khas management, the amount of the last Mofussil Jumabundee formed by Col.'s Amlah or the existing Rent-Roll, according to which the demand on the cultivators may have been made, must be inserted,	187. 306

## PRESIDENCY BOARDS OF REVENUE.

WARDS, &c.		Revised—Continued.	WARDS, &c.	No. Page.
6235	Column 6.	4. In Column 6, the Balances due by Ryots or others paying Rent, as they appeared in the accounts at the close of the Bengali or Fussy year to be inserted.	C. O. 22 Oct. 33.	187 . 306
6226	Cols. 6 and 7.	5. Observe the aggregate amount of Columns 6 and 7 must equal that in Column 5. In like manner the amount in Column 7, must correspond with the aggregate of the sums detailed in Columns 8, 9, 10, and 11.	..	187 . 306
6227	Gross Receipts.	6. Gross receipts. Under this head the sum received by the Col. in the case of a Farm—or the sum received by his subordinate officer in charge of the estate if in khas management, is alone to be inserted—the whole sum received from the Estate by such subordinate is to be inserted in this heading—and if such subordinate should happen to keep a sum of money in his hands, the amount under the head of "net surplus" will be increased thereby. This circumstance will be mentioned under No. 12, the amount stated, and the reason explained. The succeeding yearly statement must invariably notice the dates of remittance being made to the Treasury, and the mode in which the amount has been disposed of for the benefit of the Ward,	..	187 . 306
6228	REMARKS— arrears, &c.	7. Under Head "Remarks" 1, Explain cause of any outstanding Balance; 2, Of any arrear of Public Revenue from the Estate; 3, Insert any further observations considered necessary,	..	187 . 307
6229	Objects of return.	8. The object of this report is, to introduce greater efficiency and to reform laxity and neglect, in the management of Wards' Estates, before the interests of Wards have been made to suffer: the C. R. will therefore submit his annual Statement as soon after the close of the year as possible,	..	187 . 307
		Securities.	C. O.	
6230	Farmer's Kuboolecut.	Form of Kuboolecut of a Farmer, (See No. 5, Appendix,) ..	3 April, 29.	12 . 62
6231	Guardian's Hazir- Zaminee.	Form of Hazirzaminee of a Guardian, (See No. 6, Appendix,) ..	..	12 . 64
6232	Surburakar.	Form of Hazirzaminee of a Surburakar, (See No. 7, Appendix,) ..	..	12 . 65
6233	Malzaminee of Farmer.	Form of Malzaminee of a Farmer, (See No. 38, Appendix,) ..	C. O. 17 June, 34.	212 . 413
6234	Hazirzaminee of Farmer.	Form of Hazirzaminee of a Farmer, (See No. 39, Appendix,) ..	..	212 . 416
6235	Malzaminee of Guardian.	Form of Malzaminee of a Guardian, (See No. 40, Appendix,) ..	..	212 . 417
6236	Malzaminee of Surburakar.	Form of Malzaminee of a Surburakar of a disqualified Landholder, (See No. 41, Appendix,) ..	..	212 . 419
6237	Question of Malzaminee or Hazirzaminee.	The question whether Malzaminee as well as Hazirzaminee shall be taken from the Surburakar of a Wards' Estate, was discussed at very considerable length in the case of Mr. Sutherland, and the late Raja Hurraynath Roy's Estates, and the local Authorities were consulted as to a plan proposed by the S. B. R. in regard to the mode of crediting Collections, ..	G. O. 18 Nov. 33. C. O., 1 April, 34.	201 . 383
		Statements.		
6238	ANNUAL STATEMENT for distribution of charges.	An Annual Statement prescribed to exhibit, Gross Mofussil or farming rental, Sudder Jumma, and Surplus profits of all estates, and proportion of gross annual charges for 1241 B. S. in the form No. 59, in Appendix, Surplus Receipts.	C. O. 23 May, 36.	306 . 539
6239	No credit whilst in arrear to Govt.	Sums being collected and brought to account as surplus collections of Wards' Estates, though the accounts at the same time		



## DIGEST OF CIRCULAR ORDERS,

## WARDS, &amp;c.

## Surplus Receipts—Continued.

## ZEMINDARS. No. Page.

exhibited balances of Government Revenue, caution was enjoined C. O.  
that until the whole demand of Government be satisfied, no credit 12 Dec. 36.  
can be given for surplus to a Ward, .. .. 335. 615

## WASTE LANDS.

- 6240 *S. B. R. may* If a party fail to perform the stipulations of his grant, the S. B. R. G. O.  
*cancel and* has power to cancel it, and transfer it to others without reference 21 Feb. 34.  
*transfer.* to Government, .. .. 197. 380

## WEIGHTS.

- 6241 *Inquiries as to* Inquiries instituted as to the practice in the several Zillahs in C. O.  
*adoption of* regard to the introduction of a uniform system of weights, and the 28 April, 35.  
*the tola.* employment of the tola and its multiples, since the enactment of  
Reg. VII. 33. .. .. 256. 478

## WILD BEASTS.

- 6242 *Proposed* It was proposed by the Civil Auditor and the Cs. R. were directed C. O.  
*reduction.* to ascertain and report, .. 11 Dec. 29.  
6243 *To two rupees* Whether it would not be advisable in the districts to reduce the  
*per head.* reward for tigers to that allowed for female wolves, viz. two rupees  
per head, the charge having fallen off considerably. .. 52. 110  
6244 *Object.* The object desired was to induce the hunters, baugmárs, (by  
continuing the old rate where the animals are numerous, to direct  
their labors to those Zillahs, .. .. 52. 110  
6245 *Increase of* The considerable increase of charge on account of rewards for G. O.  
*rewards.* their destruction having attracted the attention of the Ct. of Drs. viz. 19 May, 29.  
In 1822-23, } Over the average of the three previ- C. O.  
Rs. 9940. } ous years, 9 June, 29.-  
In 1823-24, }  
Rs. 4015. }  
6246 *Cautions.* Strict injunctions were issued to prevent abuses, .. .. 24. 78

## ZEMINDARS.

- 6247 : *Reasons for* The S. B. R. in accounting for the backwardness evinced by the G. O.  
*dilatory payments* Zemindars in their Revenue payments,—by attributing it to their 26 Aug. 33.  
*of Revenue.* apathy of disposition and desire to avail themselves of a high rate C. O.  
of interest,—did not meet the ideas of Government, as to the pre- 17 Sept. 33.  
vailing cause. The G. G. in C. suppose it to be,  
6248. *NUMBERS OF* INCREASING NUMBERS OF CO-SHARERS IN JOINT UNDIVIDED  
CO-SHARERS. ESTATES. .. .. 185. 304  
The progress of the soil.  
6249 *Mischivous* It arises out of the sub-division of interests under the Hindoo  
*consequences.* Zemindars and Mahomedan Law of inheritance : and is thus described.  
6250 *Reduced profit.* The surplus rental beyond the Government Revenue, becomes a  
mere pittance to each Co-sharer. .. .. 185. 304  
6251 *And comparative* Shares become insignificant, and afford no security for a loan,  
*indifference.* nor inducement to undertake any trouble or inconvenience to pre-  
serve the property. .. .. 185. 304  
6252 *Increased* Difficulty of each sharer in providing his quota, yearly increases; .. 185. 304  
*difficulties.*  
6253 *Diminished* And inducement to overcome it yearly diminishes; .. .. 185. 304  
*exertion.*  
6253 *Individual* Exertion of one sharer is useless without that of the rest, .. .. 185. 305  
*exertion useless.*

## PRESIDENCY BOARDS OF REVENUE.

<b>ZEMINDARS.</b>		<b>Bill of Co-sharers—Contd.</b>	<b>ZEMINDARS.</b>	<b>No. Page.</b>
6254	<b>OTHER BYLA.</b>	Besides the foregoing, the laws have other mischievous tendencies,	G. O.	
6255	<b>Separate Collections.</b>	Each co-sharer among the multitude collects his own share of the rent, and grants leases; and thus every Ryut has to pay his rent in minute portions to every sharer as a distinct Landlord, and	26 Aug. 33. C. O. 17 Sept. 33.	
6256	<b>Even for single fields.</b>	Two or more Ryuts may hold a lease of the same field from different proprietors.	.. .. .	185 . 305
6257	<b>Mismanagement.</b>	Hence arise mismanagement,		
6258	<b>Harassment.</b>	Harassment to cultivators,		
6259	<b>Uncertainty.</b>	Instability of leases,		
6260	<b>Neglect of cultivation.</b>	And want of inducement to apply capital to the land beyond the quantum needed to provide a subsistence for the cultivator and pay the rent.	.. .. .	185 . 305
	<b>REMEDY.</b>	<b>Proposed Remedy.</b>		
6261	<b>Managers.</b>	The remedy proposed by Government was the enactment of a Regulation requiring co-sharers to appoint a manager for the whole proprietary body of a joint estate;		
6262	<b>Joint responsibility.</b>	The whole body being responsible for his acts,		
6263	<b>Acts and arrears.</b>	And for arrears during his management,		
6264	<b>Sole control.</b>	And whose acts alone should be legal and valid.	.. .. .	185 . 305
6265	<b>INQUIRIES BY GOVERNMENT.</b>	Government however require to know whether any objection exists to the proposed Regulation on the part of the Revenue Boards, or parties interested,	.. .. .	185 . 305
	<b>Br S. B. R.</b>	<b>Br S. B. R. inquires</b>		
6266	<b>As to the fact.</b>	I. Regarding the supposed increasing number of co-sharers.		
6267	<b>Its consequences.</b>	II. Practical consequences as affecting landed property.		
6268	<b>Realisations.</b>	III. Facility of realization of the Revenue from the Zemindars.		
6269	<b>Expediency.</b>	IV. Opinions of the Local Officers as to the justice and expediency of the proposed Regulation.		
6270	<b>Opinions of Zemindars.</b>	V. Opinions of the larger and smaller classes of Zemindars upon it,	.. .. .	185 . 304
		<b>Homesteads.</b>		
6271	<b>HOMESTEADS</b>	Zemindars are dispossessed of their proprietary title to their Homestead, retaining stands by a public sale for arrears, but retain the right of occupancy at equitable rents, in the spirit of the proviso in favor of bona fide tenants on building leases, (Sect. 30, XI. 22.)		
6272	<b>Amended Sale Bill.</b>	The above principle was introduced into a new form of a Bill of Sale.		
		The form as subsequently amended will be found No. 45 in the Appendix,	.. .. .	236 . 448
	<b>ATTENDANCE, &amp;c.</b>	<b>Personal Attendance, &amp;c.</b>		
6273	<b>Powers of Cs. R.</b>	Cs. R. have the powers of the late Bd. Rev. to require,	R. P. C.	
6274	<b>Attendance.</b>	Their personal attendance,	XLVI.	
6275	<b>Agents, Pulwarses.</b>	That of their agents or Putwarees,		
6276	<b>Accounts.</b>	The production of the accounts of Land in their possession or under their management.		

## DIGEST OF CIRCULAR ORDERS.

<b>REMINISCENCES.</b>		Personal Attendance, &c.—Continued.	<b>REMINISCENCES.</b>	No.	Page.
6277	For settlements.	Either for purposes of a settlement,	R. P. C.		
6278	Allotment of jumma.	Allotment of jumma,	XLVI.		
6279	Resumption.	Investigation of rent-free claims, or other legal purpose,			29
6280	Enforcement of process, penalties for resistance.	All processes of the Cs. R. shall be enforced under the same penalties for default, disobedience, and resistance, as those of the late Board of Revenue or Collectors.			28
6281	Powers of Cs. R.	And all powers in regard to contempt, summoning and examination of witnesses and administration of oaths, shall be exercised by the Cs. R.			
6282	Decisions final.	Whose decision shall be final,			
6283	S. B. R. may admit appeal.	Unless the S. B. R. on special grounds admit an appeal,			28
6284	Erroneous practice Reg. IX. 33.	The Rules, and notice of an irregular practice which had obtained in erroneously enforcing the penalties for neglect to file Putwarees' accounts, were circulated by the S. B. R. with reference to Reg. IX. 33,	C. O.		
		Short-weight Rupees.	16 Jan. 37.	349.	650
6285	Short-weight rupees; mint duty not allowed.	It was proposed by the Accountant General to levy a Mint duty on all short-weight rupees, but decided in the negative by Government, being contrary to the Regulations.	C. O.		
			6 Mar. 32..	193.	215

# **A P P E N D I X.**

## **FORMS**

OF

**SETTLEMENT PAPERS, SECURITY BONDS, NOMINATION ROLLS,  
CERTIFICATES, STATEMENTS, REGISTERS  
AND RETURNS ;**

ALSO

## **SCHEDULES**

OF

**DEPUTATION ALLOWANCES, RESULT OF OPERATIONS OF THE  
STATEMENTS' COMMITTEE, SCALE OF SECURITY  
FOR TREASURERS, &c. &c. &c.**



# APPENDIX.

## No. 1.

### FORM OF NOMINATION TO FILL A VACANCY ON A COLLECTOR'S ESTABLISHMENT.

COLUMN 1, Office and monthly allowance; 2, On what account vacated; 3, Name of the late incumbent; 4, Name of the successor proposed by the Collector; 5, Previous employment of C. O. 28 June 1825. Page 62.  
6286.  
COLLECTOR'S  
AMIAN.  
No. 77.  
C. O. 28 June 1825.  
Page 62.

COLUMN 6, If in the public service on what account removed; 7, Age of the proposed successor; 8, Remarks.

N. B. Under the head of Remarks the Collector will state the qualifications for office of the proposed successor, and how those qualifications have been ascertained. He will also state distinctly whether he has strictly attended to the provisions of Sections 2 and 3, Regulation XXI. 1814, and Regulation VII. 1823.

## No. 2.

### FORM OF AN ENGLISH REGISTER OF TREASURY WARRANTS.

COLUMN 1, Collector's attestation; 2, No. of Warrants; 3, Date of Warrants; 4, In whose favor granted, (designation and official rank of payer to be always inserted); 5, Amount Rupees, &c.; 6, For what purpose, or on what authority granted.

6287  
REGISTER  
OF TREASURY  
WARRANTS.  
No. 88.  
C. O. 3 April 1827.  
Page 66.

## No. 3.

### SCHEDULE OF THE ESTABLISHMENTS OF COMMISSIONERS.

WESTERN PROVINCES.				LOWER PROVINCES.*			
English Office.	Proposed Salary.	Native Duffer.	Proposed Salary.	English Office.	Proposed Salary.	Native Duffer.	Proposed Salary.
	Rs.		Rs.		Rs.		Rs.
1 Writer, .....	200	Serishtadar, .....	100	1 Writer*, .....	100	Serishtadar, .....	100
1 Ditto, .....	50	Record-keeper, .....	40	1 Ditto, .....	70	Record-keeper, .....	40
1 Ditto, .....	50	Moonshere, .....	40		220	Moonshere, .....	40
	330	2 Mohurrir, at 25, .....	50			1 Mohurrir, .....	25
		Ditto, at 15, .....	45			Ditto, at 15, .....	30
		Jemadar, .....	8			Jemadar, .....	8
		2 Peons, at 6, .....	12			2 Peons, at 6, .....	12
		4 Ditto, at 4, .....	16			4 Ditto, at 4, .....	16
		Daftry, .....	9			Daftry, .....	9
		Korauer, .....	6			Korauer, .....	6
		Gungajullee, .....	6			Gungajullee, .....	6
		2 Sowars, at 15, .....	30			Mehter, .....	3
		Mehter, .....	3			Bheestee, .....	3
		Bheestee, .....	3				
		Add, .....	568			Add, .....	298
		English Establishment, .....	330			English Establishment, .....	220
			699				518
		Contingencies, .....	50			Contingencies, .....	50
		Total, Rs., .....	748			Total, Rs., .....	658

6288.  
COMMISSIONER'S  
ESTABLISHMENTS.  
No. 101.  
30 Dec. 1828.  
Page 81.

\* N. B. MODIFIED. Unconvenanted Assistants appointed in the Lower Provinces at 300 Rs. per mensem, and Salaries of Head Clerks to be reduced, as vacancies occur, to 100 Rs. per mensem. (See C. O. 28th Oct. 1836, Page 593.—Digest No. 6133—87.)

## No. 4.

### FORM OF HAZIRZAMINEE OF A FARMER OF A KHAS MUHAL.

نمبر ۳ نقشه حاضر ضامنی مستاجرې خاص محال

6289.  
HAZIRZAMINEE,  
FARMER OF A  
KHAS MUHAL.  
No. 12.  
C. O. 3 April 1829.  
Page 61.

منه — که فلان ساکن فلان پرگنه فلان متعلقه ضلع فلان ام  
اقرار میکنم و نوشته می دهم بدینوجه که فلان محال متعلقه ضلع فلان ملکیت فلان بجمع سالانه  
مبلغ این قدر روپیه سکه سیوای سرانجامی بمیعان این قدر مدت من ابتدای سنه فلان لغایه  
سنه فلان بدفترخانه فلان باجاره فلان ساکن فلان پرگنه فلان تقرر ریانت و فلان مذکور قبولیت  
اجاره بدستخط خود بدفتر سرکار داخل نمود منمقر برضا و رغبت تمام برای حاضر بودن  
اجاره دار مذکور بنابر ادای مانگداری بندوبست کرده خودش و جوابدهی جمیع شروط  
اجاره مندرجه قبولیت نوشته داده او حاضر ضامن شده از طرف خود و وارثان خویش اقرار  
می نمایم که هرگاه اجاره دار مذکور را طلب شود بلا عذر حاضر خواهد شد اگر حاضر نشود حاضر  
کرده خواهم داد در صورتیکه حاضر کردن نتوانم یا بعد من وارثان من نتوانند پس هر قدر  
دین اجاره دار مذکور خواهد گردید و جوابدهی هر امر تعلق ازو خواهد داشت من و وارثان  
من بلا عذر نشان آن خواهم نمود و خواهند کرد و جایدان منمقر مندرجه تفصیل الذیل برای  
معتبری این ضمانت رهن گذاشتم تا ایفای شروط ضامنی مرا و وارثان مرا اختیار بیع یا جبه  
یا انتقال آن بعنوان دیگر نیست و فماند اگر نمایم و نمایند باطل و نا منظور بنابرین چند کلمه  
بطریق حاضر ضامنی نوشته دادم که عندالحاجت بکار آید

تفصیل جایداد

سنه فلان

فلان

تحریر فی التاریخ

## No. 5.

### FORM OF A KUBOOLEEUT BY A FARMER OF A WARD'S ESTATE.

نمبر ۷ نقشه قبولیت محال مستاجرې نابالغی

6290.  
KUBOOLEEUT.  
FARMER OF  
A WARD'S ESTATE.  
No. 12.  
C. O. 3 April 1829.  
Page 62.

منه — که فلان ساکن فلان عمله پرگنه فلان متعلقه ضلع فلان ام  
اقرار میکنم و نوشته می دهم بدینوجه که محال فلان عمله پرگنه فلان متعلقه ضلع فلان  
زمینداري فلان نابالغ یا فلان عورت که بخت کورت انوارس بصدر جمع مبلغ این قدر روپیه  
سکه است منمقر بمبلغ اینقدر روپیه جبع سالانه مطابق تفصیل الذیل بمیعان اینقدر مدت  
من ابتدای سنه فلان لغایه سنه فلان بمالضامنی فلان ساکن فلان پرگنه فلان بدفترخانه فلان  
اجاره گرفته قبولیت و تصطبندی بدستخط خود مع ضمانت نامه مالضامن مذکور بسرکار

داخل ساختمان ماضی مذکور نیز برای معتبری ضمانت جایاده خود بسرکار کفیل داشت منمقر رعایا را راضی و شاکر داشته اراضیات محال مذکوره عمل و دخل و وصول تعدیل نموده مالواجب قبوله خود را بموجب قبول قسطبندی در مسطحی خود قسط بقسط و ماه به ماه و سال به سال بلاعذر و حیل عاید خواهم ساخت و زمین مال بکمی اخراج نخواهم داد و زمین اخراج کسی بازبانت نخواهم کرد و باغات و اشجارات منومه و غیر منومه واقع محال مرقومه نخواهم برد و بکمی نخواهم فروخت و بموجب پنه و آنچه از روی امین از رعایا و مالگذاران خزانه واجب یا تنزی خواهد شد زیاده ازان طلب نخواهم کرد و نخواهم گرفت و احتیاط بکار خواهم برد که بنوعی بر رعایا و مالگذاران ظلم و بدعت که موجب ویرانی زمیندار نیست نشود بل چنان سعی و تردد بکار خواهم برد که روز بروز آثار آبادی و معموری بیشتر از پیشتر بظهور آید و بعد انقضای میعاد اجاره نهجیکه محال مرقومه الحال آباد است انچنان یا بیشتر از پیشتر آباد خواهم گذاشت خدا نخواسته اگر در آبادی خلل رود و در جایده محال مرقومه بنقصانی راه باید باز خواست نشاندی آن ذمه منمقر است و عذر خشکی و غرق و غیره افتات سماری بادی مالگذار می مقبوله خودش نخواهم کرد و اراضیات بتیست و کهمار را بچنان عنوان بتصرف خود نخواهم آورد ، بتصرف دیگر نخواهم گذاشت که بموجب حق تلفی آینده مالک زمین گردد در صورتیکه منمقر از بندوبستی هیچیک قسط تا بازندهم ماه آینده آن مع سودهش ادا نکند و ار ماضی منمقر نیز ادا نشود در انحالت بمیعاد یکماه باجری اطلاع نامه از منمقر جواب آن طلب شده بهلاحظه جواب اگر خلاف وری منمقر از شرایط مشروطه بادی مالگذاری جهت بحالی حق فابالغ یا عورت که مالک زمین است بندوبست محال مرقومه با دیگری یا بانبات هیچیک بد معاملی منمقر و گذاشت محال مرقومه در میان میعاد اجاره بسرکار انصب منصور گردد در انحالت بصاحبان عالیشان کورت افوا رس اختیار آن خواهد بود که دعوی بحالی اجاره و انتناع آن از طرف منمقر که بخلاف وری شرایط یا ثبوت بد معاملی منمقر بوا گذاشت اجاره واقع خواهد شد هیچیک عدالت مسمومه و مقبول نخواهد گردید و هر قدر خزانه ایام دخلی منمقر بانی خواهد بود از نیلام جایداد منمقر و ماضی منمقر بسرکار وصول کرده خواهد شد بنابراین چند کلمه بطریق قبولیت و اقرار نامه نوشته داده شد که عند الحاجت بکار آید فی القاریخ فلان سنه فلان

## No. 6.

### FORM OF HAZIRZAMINEE OF A GUARDIAN OF A WARD.

نمبر ۹ نقشه حاضر ضامن ذی مالک نالایق

منه فلان ساکن فلان محلله برگنه فلان متعلقه ضلع فلان ام

اقرار میکنم و نوشته میدهم بدینوجه که فلان ساکن فلان معموله برگنه فلان متعلقه ضلع فلان



بمقدور است نالایق مالک محال فلان متعلقه ضلع فلان که حسب قانون مجاریه محال مرقومه بتحت کورت انوارتس درآمده است از حکم صاحبان عالیشان کورت ممدوحه مقرر شد منمقر برضا و رغبت خویش حاضر ضامن فلان مذکور شدم نام برده بروت و هنگام حاضر و رجوع بوده کار مفوضه خود را بکمال تدهی و دیانت داری بقدر فهم و فراست خود بموجب قوانینیکه بالفعل در باب سبیل اولیای مالکان نالایق از حضور معین است و آینده معین شود انصرام خواهد نمود و آنچه وجه معشیت یا تربیت مالک مزبور مقرر است یا مقرر شود آنرا از روی دیانت و راستی از برای فایده او بتصرف خواهد درآورد و سیوی وجهیکه بجلد داری ممکن است او مقرر شود منفعت دیگر صریحه یا حلیله از روی وجه معشیت مذکوره حامل نخواهد ساخت و هر چه از طرف مالک مزبور بموصول رساند و حواله او باشد حساب آنرا براسستی و درستی خواهد داد و در صورت ثبوت اینمعنی که چیزی تغلب کرده یا در انصرام کار مفوضه خود چنان بددیانتی که واسطه نقصان مالک مزبور شود نموده باشد سه چند وجه تغلب و نقصانی را بلا عذر نشان خواهد نمود لهذا منمقر برضا و رغبت تمام از طرف خود و وارثان و واصلی خویش مقوم براینکه دلی مذکور تا وقتی که از عهده خود موقوف شده کافات محاسبه ایام بحالی خودش مع زردین خویش داخل و ادا نکند هرگاه احضارش ضرور شود حاضر کرده خواهم داد و در صورتیکه حاضر کردن نتوانم ما بعد من وارثان من نتوانند پس هر قدر دین دلی مذکور متحقق گردد جوابدهی هر امر که تعاقب از او خواهد داشت بلا عذر نشان آن ذمه منمقر و وارثان و واصلی منمقر است و جایان منمقر مذورجه تفصیل الذیل برای معتبري آن ضامنت رهن گذاشتم تا ایفای شرط ضامنی مرا و وارثان و واصلی مرا اختیار بیع یا هبه یا رهن یا انتقال آن بعنوان دیگری نیست و نماند اگر نمایم و نمایند باطل و نامفطور بذکر این چند کلمه بطریق تملک حاضر ضامنی نوشته دادم که عند الحاجت بکار آید

تفصیل جایان

قلمی شد

سنه فلان

فی التاريخ فلان

No. 7.

# FORM OF HAZIRZAMINEE OF A SURBURAKAR OF A DISQUALIFIED LANDHOLDER.

نمبر ۱۰ نقشه حاضر ضامنی سربراه کار مالک نالایق

مخبر فلان ساکن فلان عمل برکنه فلان متعلقه ضلع فلان ام اقرار میکنم نوشته میدهم بدینوجه که فلان ساکن فلان معموله برکنه فلان متعلقه ضلع فلان بعهده سربراه کاری فلان محال متعلقه ضلع فلان ملکیت فلان مالک نالایق که حسب قانون مجاریه محال مرقومه بتحت کورت انوارتس درآمده است از حکم صاحبان عالیشان کورت

مدموحها مقرر شد نامبرده بر وقت و هنگام حاضر و رجوع بوده عهده سربراه کاری محال مرقومه را بکمال تند بی و دیانت داری از طرف مالک مزبور انصرام خواهد نمود و از برای منفعت مالک مزبور در باب ترقی جایداد او از اراضی و غیره حتی المقدور دقیقه از دقائق سعی و کوشش قوت و نفوذ گذاشت نخواهد کرد. و قسمیکه او از برای خود عمل می نمود همان قسم بجمیع وجوه بقدر فهم و فرست خود نفع مالک مزبور را مطمع نظر داشته کارگذاری خواهد کرد و هرچه حاصل محال مرقومه یا وجه دیگر از برای مالک مزبور بدست او برسد حساب آن براستی و درستی خواهد داد و در صورت ثبوت اینمعنی که چیزی تغلب کرده باشد یا در انصرام آن عهده چنان بد دیانتی نه واسطه نقصان مالک مزبور بود نموده باشد پس هر قدر تغلب نمایند و هرچه نقصان نسبت بمالک مزبور متحقق گردد سه چند ان سربراه کار مزبور و وارثانش نشان خواهد داد و آنچه قانون در باب سبیل سربراه کاران از حضور مقرر گردد و آنچه احکام از صاحبان عالی شان و رت افتوار قدس صادر شود آنهمه را بلا تفاوت و تجاوزه مرعی خواهد داشت و نیز سیروی مشاهره که صاحبان مرصوفین برای او تقرر باید هیچگونه منفعت دیگر از روی عهده سربراه کاری صریحه یا حایله حاصل نخواهد ساخت لهذا منمقر برضا و رغبت تمام حاضر فاسی سربراه کار مذکور شده از طرف خود و وارثان و واصلی خویش مقرر باین که سربراه کار مذکور تا وقتیکه از عهده خود موقوف شده کاغذات محاسبه ایام بحالی خودش معه زر دین خویش داخل و آدا نکند هرگاه احضارش ضرور شود حاضر کرده خواهم داد و در صورتیکه حاضر کردن نتوانم یا بعد من و وارثان من نتوانند پس هر قدر دین سربراه کار مذکور متحقق گردد و جوابدهی هر امر که تعلق از او خواهد داشت بلا عذر نشان اینهمه ذمه منمقر و وارثان و واصلی منمقر است که جایداد منمقر مندرجه تفصیل الذیل برای معتبری این ضمانت رهن گذاشتم تا ایفای غرط ضامن من و وارثان و واصلی مرا اختیار بیع یا هبه یا رهن یا انتقال آن بعنوان دیگر نیست و نمائد نمایم و نمایند باطل و نامنظور بنابر این چند کلمه بطریق تملک حاضر ضامن من نوشته دادم که عند الحاجت بکار آید

تفصیل جایداد

تلمی شد

سنه فلان

فی التاريخ فلان

## FORMS OF REGISTERS OF GOVERNMENT SUITS, Nos. 8, 9 and 10.

### No. 8. INSTITUTED BY INDIVIDUALS. PETITIONS OF REDRESS.

#### REGISTER No. 1.

REGISTER of PETITIONS for redress on account of acts done by Revenue Officers, under the control of the Board of Revenue, in the ———— Provinces, for the year 1826.

COLUMN 1, Number of the Petitions, as received at the Board; 2, Name of the Petitioner; 3, From what Court; and date, when received; 4, Name and designation of the Officer whose acts are complained of; 5, Substance of the Petition; 6, Date of the Board's final orders; 7, Substance of the Board's Resolution on the Petition.

GOVERNMENT  
SUITS.

6293.

PETITIONS FOR  
REDRESS.  
No. 62.

C. O. 16 Feb. 1830.  
Page 126.

EXPLANATORY ENTRIES. COLUMN II. Gocul Dass; III. Dacca City Court, 10th Feb. 1826; IV. Collector of Dacca; V. To cancel a sale made of lot — Pergunnah — on account of arrears, on the plea the balance was not justly due and the usual notice not issued; VI. 15th April; VII. The Balance appearing to have been clearly due, the proceedings on the day of sale conformable to the Regulations, and the sale duly confirmed by the Board, the Court were informed that the Collector would defend the action. Collector ordered to do so accordingly.

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### No. 9.

#### INSTITUTED BY GOVERNMENT.

##### REGISTER No. 2.

GOVERNMENT  
SUITS.  
6294.  
ACTIONS BY GO-  
VERNMENT.  
No. 62.  
C. O. 16 Feb. 1830.  
Page 126.

REGISTER of ACTIONS ordered by the Board of Revenue in the ——— Provinces, to be filed by the different Collectors or other Officers under their control, for the year 1826.

COLUMN 1, No. ; 2, Name of the Public Officer directed to prosecute ; 3, Name of the persons prosecuted ; 4, Ground of Action ; 5, In what Court ; 6, Date of Board's Orders ; 7, Remarks.

EXPLANATORY ENTRIES. COLUMN II. Collector of Burdwan ; III. Gooroochurn Rae, Stamp Darogha ; IV. To recover the sum of 1,000 Rs. deficient in his accounts ; V. Burdwan ; VI. 10th March, 1826 ; VII. The Collector reported that he had filed the suit, as ordered, on the 20th March.

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### No. 10.

#### ABSTRACT STATEMENT, GOVERNMENT SUITS.

##### REGISTER No. 3.

GOVERNMENT  
SUITS.  
6295.  
ABSTRACT REGIS-  
TER.  
No. 62.  
C. O. 16 Feb. 1830.  
Page 127.

ABSTRACT STATEMENT of PETITIONS for Redress, forwarded by the Courts of Justice to the Board of Revenue in the ——— Provinces, during the year 1826.

##### COLUMNS 1 to 3, RECEIVED.

1, Petitions of former years undisposed of up to 1st Jan. 1826 ; 2, Received from 1st Jan. to 31st Dec. 1826 ; 3, Total.

##### COLUMNS 4 to 6, DISPOSED OF\*.

4, Redress granted and Complainant satisfied ; 5, Complaint rejected and defence ordered ; 6, Total disposed of. 7, Number undisposed of on the 31st December 1826 ; 8, Number of Actions ordered by the Board to be filed by the Officers under them ; 9, Remarks.

EXPLANATORY ENTRIES. COLUMN I. This, of course, must be blank in the first Statement, which the Boards furnish, as they can hardly ascertain what are undisposed of prior to the formation of the Register No. 1 ; VIII. This column only for cases in which Government are the party complainant ; IX. Where a delay of more than 3 months has occurred in replying to the Courts, — the cause of it to be stated in this column.

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\* By Order of Government, another column is to be added, for the purpose of including those cases, in which the Boards instruct the Collectors to plead that the Collector's name had been needlessly inserted in the Plaint, and that the Government have no intention to defend.—G. O. 9th March, 1826.

## Nos. 11 and 12.

### FORMS OF RETURNS TO BE MADE BY COLLECTORS AND DEPUTY COLLECTORS, TO THE SUDDER BOARD OF REVENUE, WHEN COMMISSIONERS WERE JUDGES OF APPEAL.

#### No. 11. FORMS FOR SUITS PENDING IN THE DEWANEE ADAWLUT.

##### No. 1.\* ORIGINAL SUITS.

COLUMN 1, No. of File. In what Court (the Judge's, Register's, &c.) and date of Institution; 2, Names of Parties; 3, Substance of Suit and value of property contested; 4, To state whether the requisite answer, rejoinder, or replication has been filed by the Government Officers; and if not, the cause of any delay.

6296.  
RETURNS TO S. B. R.  
CH. R. BEING  
JUDGES OF APPEAL.  
ZILLAH CASES.  
No. 67.  
C. O. 6 April, 1830.  
Page 132.

##### No. 2.† APPEALS.

COLUMN 1, No. of File. In what Court and date of Admission; 2, as No. 1.\*; 3 as No. 1.\*; 4, To state whether the Moejibat of Appeal, or the answer, has been filed by the Government Officers; and if not, the cause of any delay.

#### No. 12. FOR SUITS PENDING BEFORE THE COMMISSIONER OF REVENUE, IN HIS CAPACITY OF A COURT OF APPEAL.

##### No. 3. ORIGINAL SUITS.

COLUMN 1, No. of File and date of Institution; 2, Ditto; 3, Ditto; 4, Same as No. 1.\*

##### No. 4. APPEALS.

COLUMN 1, No. of File and date of Admission; 2, Ditto; 3, Ditto; 4, Same as No. 2.†

6297.  
COURT OF APPEAL  
CASES.  
No. 67.  
C. O. 6 April, 1830.  
Page 132.

## No. 13.

### FORM OF APPLICATION FOR A SUPERANNUATION PENSION.

REGISTER of an Application for a SUPERANNUATION PENSION from the Establishment of ——— preferred under the Rules passed by Government, under date ———.

COLUMN 1, Name of the person by whom the Pension is applied for, with the name of his father; 2, Number on the Establishment; 3, Identification of applicant's person; 4, SIZE. Feet, Inches; 5, AGE OF APPLICANT AT THE TIME OF APPLICATION. Years, Months, Days; 6, Religion, Caste, or Tribe; 7, WHERE RESIDING. Province, Pergunnah, Village; 8, Present Employment;

6298.  
SUPERANNUATION  
PENSIONS.  
No. 101.  
RULES. 4 Jan. 1831.  
Page 174.

9, TOTAL PERIOD OF SERVICE. Years, Months; 10, Date of Application to Government; 11, Average salary or authorized official allowances, per mensem, for the five years preceding the date of application; 12, Salary or authorized official allowances, per mensem, at the time of application; 13, Abstract of the grounds of the application; 14, Remarks by the Head of Office; 15, Proposed Amount of Pension per mensem; 16, Treasury at which the party, if pensioned, wishes to draw his Pension; 17, Orders of Government.

(Signature of the Head of the Office.)

EXPLANATORY NOTE. COLUMN III. Indelible marks and other signs or natural defects.

N. B. It must be understood that this Register is not to supersede the detailed information required by the Pension Rules.

## No. 14.

### PERSIAN VERSION OF THE RULE\* PASSED BY GOVERNMENT IN MODIFICATION OF R. P. C. XVIII. ON THE 8TH, AND CIRCULATED ON THE 25TH, FEB. 1831.

(SEE PAGE 175.)

دستور العمل جدید مصدوره<sup>۱</sup> هشتم ماه قبروری سنه ۱۸۳۱ عیسوی

دفعه<sup>۲</sup> اول بترمیم دفعه<sup>۳</sup> هجدهم چلپی سرکیولر مورخه<sup>۴</sup> دوم ماه مارچ سنه ۱۸۲۹ عیسوی و دستور العمل مصدوره<sup>۵</sup> چهارم ماه سپتمبر سنه<sup>۶</sup> الیه اطلاع داده می شود که در میان حدود صوبه<sup>۷</sup> بنگاله و اضلاع دیگر که در آن بنسبت خراج سرکار دولت مدار بندوبست دائمی بعمل آمده است اختیار کلی بصاحبان لوکل کمیشنران مثل صاحبان بوره ربنوی سابق در باره<sup>۸</sup> منسوخ و بحالی نیلام اراضیات مبیعه نیلام حاصل مگر صاحب کمیشنران ممدوح تا انقضای پانزده روز از تاریخ نیلام حکم منظوری آن صادر نخواهد کرد

دفعه<sup>۹</sup> دوم میعاد اپیل بحضور صاحبان بوره صدر بنا را فیگی از حکم صاحبان لوکل کمیشنران بماده<sup>۱۰</sup> منظوری نیلام بموجب دستور العمل مورخه<sup>۱۱</sup> چهارم ماه سپتمبر سنه ۱۸۲۹ عیسوی عرصه<sup>۱۲</sup> پانزده روز مقرر است آن میعاد از تاریخ صدور حکم منظوری صاحبان ممدوحین شمار کرده خواهد شد

دفعه<sup>۱۳</sup> سوم اگر در کتاب بندوبست سرکار نام ایپلانت بصیغه<sup>۱۴</sup> مالک زمینداری مندرج باشد و وجوهای اپیل متضمن نافرست و غیر کافی بودن نیلام بوده باشد تا صدور حکم بوره صدر حکم دخل بابی خریدار ملتوی خواهد ماند

\* The Rule in question has been modified, and the period during which a Commissioner is restricted from confirming a sale extended from fifteen to twenty days.—See C. O. 30th September, 1831.

۲ مطابق چلپی سرکیولر ۳۰ ماه سپتمبر سنه ۱۸۳۱ عیسوی دفعه اول دستور العمل اینقدر ترمیم شده که تا انقضای می روز از تاریخ نیلام حکم منظوری صادر نخواهد کرد

دفعه چهارم اگر اپیل از جانب دیگری که نامش در دفتر سرکار بصیغه زمینداری مندرج نباشد دائر گردد و بدانست صاحب لوکل کمیشنر عذرانش نا موجب مقصور شود یا اپیل مذکوره بسازش باقیدار بنظر تخلل دخل خریدار نیلام متحقق گردد یا وجوهات اپیل ابیلانت متضمن رهن یا بیع شی مبیعۀ نیلام که اطلاع آن از پیشتر بصاحب کلکتر نبوده باشد داخل گردد پس بصاحب لوکل کمیشنر لازم خواهد بود که حسب رای خود بجهت سربراه مالگذاری زمین مذکوره و حفاظت حقوق خریدار نیلام تا دائر بودن اپیل تدبیر مناسب بعمل آرند

دفعه پنجم اگر احیاناً باوجود بودن اپیل تفویض سربراه مالگذاری اراضیات مبیعۀ نیلام خریدار مناسب نماید یا ضامنی معتبر باتوار بجاری متعلقات امورات سربراه مالگذاری و تمهائیدن وصول تحصیل ایام دخیلکاری در صورت استرداد نیلام از حضور صاحبان بورژوازی از خریدار مربوط گرفته خواهد شد

### No. 15.

#### ROOBUKAREE PROHIBITORY OF THE PRACTICE OF TRANSMITTING PETITIONS TO THE S. B. R. BY DAK.

DATED 20TH MAY, 1831.

روبکاری بورژوازی صدر واقع بتاریخ بیستم ماه می سنه ۱۸۳۱ عیسوی مطابق هشتم ماه جیئنه سنه ۱۲۳۸ بنگله موافق بیست و چهار ماه بیساکه سنه ۱۸۳۸ فصلی روز جمعه باجلاس ویلم و لبرفوس برن صاحب ممبر سیوم چونکه در محکمه هذا سوال سالان بمانده عذرات نیلام و غیره اکثر بذیعۀ ذاک میرسد حال آنکه وقوع این معنی برخلاف ضابطه مقصور درینصورت مظهران را مناسب است که بمقدمات نیلام حسب دستور العمل مصدرة تاریخ چهارم ماه سپتمبر سنه ۱۸۲۹ عیسوی و هشتم ماه فبروری سنه ۱۸۳۱ عیسوی در صورت نازنی از حکم صاحبان لوکل کمیشنران درخواست تعذرات خودها برای ارسال محکمه هذا ما بین میماه پانزده روز از تاریخ منظوری نیلام پیش صاحبان ممدوحین داخل نمایند و بدیگر مقدمات که خارج از نیلام باشد سالان اصالتاً یا مختاراً درین محکمه حاضر شده سوال عذرات خودها مطابق ضابطه بگذرانند نظر برین

حکم شد که

نقل این روبکاری بعطف چئنه انگریزی پیش صاحبان لوکل کمیشنران هر افلاخ و امصار متعلقه این محکمه بدین حکم تبلیغ یابد که صاحبان موصوفین باجراى اشتهاى محکمات خودها بچهرهای کلکتری هر بک کسانرا از حکم هذا مطلع گردانند تا احدى برخلاف آن بعمل نیارد فقط

6300.  
ROOBUKAREE PROHIBITORY OF PETITIONS BY DAK.  
No. 113.  
C. O. 3 June, 1831.  
Page 188.



## RECEIVING AND REMITTING TREASURIES.

## Nos. 18 and 19.

No. 18. SCHEDULE OF RECEIPTS AND DISBURSEMENTS AT THE SEVERAL RECEIVING AND OTHER TREASURIES, CONNECTED WITH THE PLAN FOR ALLOWING TRANSFER PAYMENTS TO A CERTAIN EXTENT FREE OF PREMIUM.

## STATEMENT.

Division.	Districts.	Total Receipts.	Total Disbursements.	Surplus.	Deficit.	General Remarks.
Patna, .....	Patna, .....	13,33,400	45,14,520	..	31,85,120	The receipts of remittances at Patna from the neighbouring Treasuries
	Saran, .....	19,92,780	3,72,440	14,20,340	..	in excess of the wants of that
	Shahabad, .....	16,61,920	3,96,420	12,65,500	..	Treasury, are directed sometimes
	Tirhoot, .....	25,93,820	12,80,100	13,13,720	..	to Moorshedabad and sometimes
	Behar, .....	24,51,300	5,57,840	18,93,460	..	to the Presidency.
Moorshedabad, .....	Moorshedabad, .....	20,93,920	89,87,860	..	36,93,940	Excess receipts at Moorshedabad
	Berhoom, .....	9,53,960	4,66,740	4,86,320	..	from remittances of the neigh-
	Naddea, .....	14,06,990	5,66,420	8,40,160	..	bouring Districts and Patna, are
	Rajeshahye, .....	18,05,780	14,89,300	3,16,480	..	directed to the Presidency by
	Dinapore, .....	19,67,520	6,82,840	13,14,680	..	water.
	Rungpore, .....	13,80,640	8,27,500	5,53,140	..	
	Poorneah, .....	17,47,560	10,66,440	7,81,120	..	
	Bhaugulpore, .....	7,91,480	8,53,500	..	62,220	The receipts of remittances from
Dacca, .....	Dacca, .....	10,05,920	13,34,320	..	3,28,400	Myensing, in excess of the wants
	Sylhet, .....	5,13,600	5,43,140	..	29,540	of the Dacca Treasury, are drawn
	Mymensing, .....	11,42,660	5,67,220	5,75,440	..	down by water to the Presidency.
Chittagong, ..	Chittagong, ..	8,71,680	8,61,960	9,780	..	The accumulations at three Treasuries
	Tipperah, .....	9,54,480	2,27,760	7,26,720	..	are directed to Chittagong, and
	Bulloeah, .....	5,31,420	3,46,800	1,84,620	..	thence drawn to the Presidency by sea.

Of the above Treasuries, those of Patna, Moorshedabad, Dacca, and Chittagong are regarded as Mofussil Receiving Treasuries, or Treasuries to which cash remittances from the neighbouring Treasuries are directed; as accumulations in the latter take place for the purpose either of meeting the constant heavy demands made upon the Receiving Treasuries, or of drawing sums down to the Presidency from the latter, which are very conveniently situated for water conveyance.

No. 19. SCHEDULE OF THE EXTENT OF REVENUE PAYMENTS THAT MAY BE MADE INTO "RECEIVING," INSTEAD OF "REMITTING," TREASURIES.

Remitting Districts.	Amount of Government demand in 1830-31.	Extent to which Zemindars may be allowed to pay their revenues annually into the Receiving Treasury.	Receiving Districts.
From Saran, .....	14,81,500	3,70,375	} Patna.
" Shahabad, .....	12,74,900	3,10,725	
" Tirhoot, .....	15,39,700	3,89,925	
" Behar, .....	15,76,700	4,19,175	
" Berhoom, .....	6,91,900	1,72,975	} Moorshedabad.
" Nudda, .....	11,67,000	2,91,750	
" Rajeshahye, .....	14,64,300	3,66,075	
" Dinapore, .....	17,56,600	4,39,150	
" Rungpore, .....	10,53,000	2,63,250*	} Moorshedabad. Bhaugulpore. Dacca. Chittagong.
Poorneah, .....	10,35,400	1,58,850	
Mymensing, .....	6,90,900	1,73,725	
Tipperah, .....	5,48,900	2,12,225	
Bulloeah, .....	8,00,500	1,28,125	

\* This District not being in the immediate neighbourhood of Moorshedabad, the Zemindars may be allowed to pay into Dinapore.

† There being an annual deficit at Bhaugulpore, and Poorneah being a neighbouring District, one Lack of the Government Revenue of the latter would advantageously bear to be transferred to the former.

" RECEIVING"  
AND " REMITTING"  
TREASURIES.

6303.  
" RECEIVING."  
No. 158.  
C. O. 25 Sept. 1832.  
Page 253.

6304.  
" REMITTING."  
No. 158.  
C. O. 25 Sept. 1832.  
Page 254.



It may not be superfluous to add, that after any Zemindars shall have declared their willingness to pay their revenues into a RECEIVING District, they should not be allowed to retransfer their payments into the REMITTING Districts, without the sanction of Government obtained through my office ; and that the indulgence be held out on the ~~express~~ understanding that it shall be extended only during the pleasure of Government: the latter condition is necessary, as I can conceive the possibility of such fiscal changes and other contingencies occurring as might reduce the Treasuries now regarded as RECEIVING, into REMITTING Treasuries, or vice versa.

From the Zemindars, however, who might be desirous of transferring the payment of their revenues from one remitting district treasury into another remitting treasury the usual premium of one per cent. should, in my opinion, continue to be exacted.—(Accountant General's Letter, 25th August, 1832.)

MEDICAL CERTIFI-  
CATES.

## FORMS OF MEDICAL CERTIFICATES.

### Nos. 20, 21, 22, and 23.

#### No. 20. ABSENCE FROM A STATION.

##### FORM A.

6305.  
ABSENCE FROM A  
STATION.  
No. 159.  
C. O. 19 Oct. 1832.  
Page 261.

By the Surgeon or Assistant Surgeon, when a Civil Servant is obliged to quit the Station from bad health.

I, A. B., Surgeon at the Civil Station of \_\_\_\_\_, do hereby certify, that C. D. Register, or \_\_\_\_\_ at \_\_\_\_\_ is in a bad state of health, and I solemnly and sincerely declare, that, according to the best of my judgment, a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to proceed to \_\_\_\_\_.

A. B., Surgeon at \_\_\_\_\_.

\_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 18—.

#### No. 21. FOR RENEWAL OF LEAVE.

##### FORM B.

6306.  
RENEWAL OF  
LEAVE.  
No. 159.  
C. O. 19 Oct. 1832.  
Page 262.

To be renewed monthly, by the Senior Surgeon of a dependent Station, or at the Presidency by the Surgeon in immediate attendance on a sick Civil Servant, and to be confirmed in the latter case, by the Superintending Surgeon of the Presidency, or in his absence, by one of the Members of the Medical Board.

I, A. B., Surgeon at \_\_\_\_\_, do hereby certify, that C. D. Register, or \_\_\_\_\_ at \_\_\_\_\_ arrived here on the \_\_\_\_\_ in a bad state of health, and I solemnly and sincerely declare, that, according to the best of my judgment, he is still in such a state as to render it improper that he should yet return, to resume the duties of his office.

A. B., Surgeon.

\_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 18—.

#### FORMS OF CERTIFICATES, C AND D.

TO SEA OR TO  
EUROPE.  
No. 159.  
C. O. 19 Oct. 1832.  
Page 262.

FORMS OF CERTIFICATES C. and D. by the Surgeon or Assistant Surgeon in immediate attendance on a sick Civil Servant, when such Servant may be compelled to proceed to sea or to Europe, for the benefit of his health. These Certificates must be confirmed by a Member of the Medical Board.

No. 22. FORM C.

6307.

I, A. B., Surgeon at ———, do hereby Certify, that C. D. Register, or ——— at ——— is in a bad state of health, and I think it highly advisable for him to proceed to (the Cape of Good Hope, or as the case may be) by the first opportunity.

A. B., Surgeon.

——— this ——— day of ——— 18——.

No. 23. FORM D.

6308.

I, A. B., Surgeon at ———, do hereby Certify, that C. D. Register, or ——— at ——— is in a very bad state of health, and that I think a voyage to (the Cape of Good Hope, or as the case may be) necessary for his recovery.

A. B., Surgeon.

——— this ——— day of ———, 18——.



SCALES OF DEPUTATION ALLOWANCES.

DEPUTATION ALLOWANCES.  
No. 159.  
C. O. 19 Oct. 1832.  
Page 263.

Nos. 24 and 25.

No. 24. SCALE OF ALLOWANCES to be granted to Civil Servants out of employment, nominated to act in the temporary charge of Offices, either at the Presidency or elsewhere.

6309.

OUT OF EMPLOY.

When acting in Offices the average monthly emoluments of which may be as follows.	Rate of officiating Allowances per mensem.	Add Subsistence Money, according to the rank of the individual.	Total.
Not exceeding Sa. Rs. 1,500.	400.	Writer or Factor, 162. Junior Merchant, 244.	562 or 644
More than Sa. Rs. 1,500, but not exceeding Sa. Rs. 2,800.	700.	Junior Merchant, 244. Senior Merchant, 325.	944 or 1,025
Exceeding Sa. Rs. 2,800.	1,500.	Senior Merchant, 325.	1,825

No. 25. SCALE OF EXTRA OR DEPUTATION ALLOWANCES to be granted to individuals when in charge of Offices, distinct from those to which they are permanently appointed.

6310.

IN EMPLOY.

When acting in Offices the average monthly emoluments of which may be as follows.	If the Office be at the same Station, per mensem.	If at a different Station, per mensem.
Not exceeding, per mensem, Sa. Rs. 1,500.	Sa. Rs. 150.	Sa. Rs. 300.
More than Sa. Rs. 1,500, but not exceeding Sa. Rs. 2,800.	Sa. Rs. 250.	Sa. Rs. 400.
Exceeding Sa. Rs. 2,800.	Sa. Rs. 350.	Sa. Rs. 500.

The extra allowances specified in the foregoing Statements are intended to preclude all claims on the part of the individual officiating, to commission, which is considered to belong to the fixed incumbent, even during his absence; subject, of course, to the prescribed deductions.

The Extra and Deputation Allowances above specified, are to be considered applicable to Civil Servants in every branch of the Service, with the exceptions especially provided for below.

The Governor General in Council will determine the amount of the Extra or Deputation Allowance to be granted to the persons officiating as Secretaries to Government, or as Residents at Foreign Courts, as circumstances may in each instance render advisable. The same course will likewise be pursued when Officers may be constituted for the attainment of local or temporary objects, similar to those at present held by the Commissioner in Boguee, the Commissioner in Behar, &c. &c.

## FORMS OF SETTLEMENT RETURNS.

### Nos. 26 to 33.

SETTLEMENT  
PAPERS  
STATISTICAL  
TABLES.  
No. 190.  
C. O. 12 Nov. 1833.

6311.  
By THE COLLECTOR,  
Page 343.

### No. 26. STATISTICAL TABLE, BY THE COLLECTOR.

#### AREA.

Name of Village.	Total Extent in Beegahs.	Minhase or Land deducted as not assessable.					Malgooszaree Land or Land chargeable with Revenue.			
	Size of Village and otherwise barren.	Jageet or Service Land.	Maufee & Khyrat.	Forest & Jungle.	Total Minhase in Beegahs.	Culturable.	Not Cultivated.	Cultivated including Land prepared for Sugar-cane.	Total Malgooszaree Land in Beegahs.	
Canoongoes, .....										
Last Settlement, .....										
Present measurement, ....										

Quantity of various quality of soil as generally distinguished in the village Papers. { Kadir, Bhoor,	Irrigated.	Not Irrigated.	Total in Beegahs.	Village rates per Fukka Beegah, where such are in use.	Total Rent.
	Total, ..				

Land how occupied, ..	Kadir.	Bhoor.	

Land how occupied, ..	{	Seer of Zemindar, .....	
	{	Cultivated by Pattedaree Proprietors, .....	
	{	By Khodkasht or Mouroose Assamese, .....	
	{	By Tenants at will, .....	

	Rs.	As.	P.	Abstract of Demands, Receipts and Balances for the past 10 years, according to Putwaree's Accounts.		
				Demands.	Receipts.	Balances.
Former Assessment, .....						
Jumma of 1st Settlement,.....			1227.....			
Ditto of 2nd ditto, .....			1228.....			
Ditto of 3rd ditto, .....			1229.....			
Ditto of the present ditto,....			1230.....			
			1231.....			
			1232.....			
			1233.....			
			1234.....			
			1235.....			
			1236.....			
Total average of 10 years.						

Putwaree, ..... Hoolassee Bunnecah,  $\frac{1}{2}$  anna in every Rupee which he collects as rent.

Police, ..... { Bessant hereditary Bullahir, 20 beghahs rent-free land.  
Kunnon Bunnecah assists in watching, paid by customary fees.

Village Servants,..... BURRAH, KOLAH, and Priest, get the usual perquisites.

N. B. The whole of the above information should be furnished by the Tuhseeldar.

#### PRESENT ASSESSMENT.

Name of Mowzah.	Cultivated Ruchas.	Gross Rental by present Settlement.	Deduct for expense, at per cent.	Deduct Malgoozar's profit at per cent.	Other Deductions, if any.	Total deductions from the Gross Rental at per cent.	Proposed Jummas.

Name of Sudder Malgoozars.	Subdivision into Thokes and Puttees.			Remarks on Landed Tenures and Village Management.
	Name of Thoke.	Cultivated Ruchas.	Jumma of Government.	

#### MISCELLANEOUS GENERAL REMARKS BY COLLECTOR.

For the last ten years the jumma of this village has been realized with facility. No land has been alienated on account of the Government demand.

Its present condition, as to land rental and assessment, are exhibited in the preceding Statement.

Proprietary claims have been adjudicated under Regulations VII. 1822 and IV. 1828, and individual properties recorded for easy references from Judicial or Revenue Courts. The village lands are shared by 12 proprietors, and the aggregate jumma has been distributed by themselves upon their hereditary shares.

Mourousee cultivators are protected by a record of rates, according to settlement and custom, or such as may have been agreed to by the parties.—Tenants at will are left to make their own bargains with the proprietors of the land.

The system of collecting in anticipation has been abolished, and for nine annual instalments are substituted four, fixed with reference to the harvest and market conveniences of the Malgoozars.

In the progress of agricultural improvement there is nothing to prevent the proprietary profits of this village, now calculated at about per cent., equalling the Government assessment before the termination of the present settlement.

### No. 27. STATISTICAL TABLE, BY THE SURVEYOR.

6312.  
By THE SURVEYOR.  
Page 345.

Statistics of the village Oomrah, Pergunnah Hutteen, being 1 Aslee and 2 Dakhilee Mouzals.

It is bounded on the North by Shadupore, Barsee, and Sunghel; South by Sooltanpoor, Koosporee, and Sookpooree; East by Decoulah Bahadooree, and Khan Mohummudpoor; West by Gohannah, Nungul, Shahpoor, and Husunpoor.

They have no trade, but the condition of the village is flourishing.

The Jurreeb hitherto in common use in this village is—

		Acre.	Beggha.	Remarks.
Description of Arca.	Land in Cultivation, .....	1130	1 08	This is a Jat Village, its boundary is settled and marked by charcoal buried at intervals of about 100 paces—the Proprietors are Jat Putterdars, cultivating their respective shares.
	Land fit for, but not in Cultivation, Total Barren Waste, including sites of Houses, unculturable Jungles, Jherls, Kunds and Wells, .....	1169	1870	
		33	53	
	Total.	2332	3731	

	Kutchu.	Pucka.	Remarks, i. e. general depth of Water, and whether Sweet or Salt.
Number of Wells, .....	24	4	The water is generally at a depth of 40 cubits (60 feet), and is brackish. A Pucka Well costs about 150 Rupees, and a Kutchu one 16 Rs., but only lasts one year.
Number of Houses, .....	41	2	
Total.	65	6	

General Remarks by Surveying Officers.

The culturable uncultivated land grows a coarse grass, and many buffaloes are kept, the people selling a good deal of Ghee—there is a good deal of Sugar-cane, and the village is flourishing.

### No. 28. ROOEEDAD OF THE AMEEN.

6313.  
ROOEEDAD OF THE  
AMEEN.  
Page 352.

نقشهٔ روداد آمین یا سزاول و غیره هرکس که برای پیمایش زمین و تحقیقات  
جمع بندی محال معین شده باشد

اول حقیقت مازون شدن از حکم صاحب کلکتر رسیدن خود در مفصل بقید  
تاریخ آن  
درم حدود اربع محال و کیفیت پیمایش زمین محال مذکوره بتصریح تعدادش و اقسام  
اراضی یعنی زمین معین یا مزروع هر قسم که باشد بر تقدیریکه در حدود اربع چیزی  
قضیه باشد بیان آن

سیوم کیفیت اراضیات منهای که بران تقرر خراج نمی باید  
چهارم اراضیاتیکه بران مردمان دعوی لاجرا دارند تجویز و تحقیق آن متعلق بذات  
صاحب مهتم بندوبست که جمع بندی آن بروداد محسوب گردید  
پنجم بقید تعداد اراضیاتیکه بکدامی سبب تقرر خراج بالفعل بران متعذر است  
ششم کیفیت ربنددی یعنی نرخ خراج هر قسم اراضی محال مذکور یا حال جمع  
ربنددی آن و بیان تحقیقات در باب مقابل و مساوی بودن نرخ مذکوره از مواضع  
همسرحد آن

هفتم کیفیت اراضیات بنکر بقید حدود اربع و تعداد جمع بندی آن  
هشتم کیفیت محامل جلکربقید حدود اربع و تعداد جمع بندی آن  
نهم کیفیت دیگر هر قسم خراج که از روی قانون مجاریه اخذ آن جایز و درست باشد  
دهم کیفیت حقیقت رعایا که حق موروثی نسبت بجوت و آبادکاری زمین محال  
مذکوره دارند بتصریح اینکه آنچه زمیندار بر حقیقت موروثی رعایا اقبال دارد و هرچه رعایا  
دعوی حق رعیتی دارند و زمیندار ازان منکر است و ذکر فرستادن خسره جمع بندی رعایا  
بتصریح نام هر فرد بقید جمع و زمین آن  
یازدهم تعداد جمع بندی یعنی پیداوار حال  
دوازدهم دیگر هرچه قابل تحریر است

#### No. 29. ROOBUKAREE OF THE COLLECTOR OR ASSESSING OFFICER.

نقشه روکاری صاحب کلکتر یا هرکس که مهتم بندوبست باشد  
اول در بیان کیفیت حقیقت سرکار درباب تقرر خراج بر محال و چگونگی صدر حکم  
بندوبست آن

دوم در بیان کیفیت محال که حسب رویداد امین متحقق شد و بیان تحقیق و تصدیق  
آن که از جانب صاحب مهتم بندوبست بعمل آمده

سیوم در بیان کیفیت مراتبات تصدیق حقوق رعایا نسبت بابادکاری  
چهارم در بیان تجویز و تحقیق کسانیکه دعوی لاجرا دارند  
پنجم در بیان کیفیت مالکان که مستحق بندوبست هستند اگر نیمیابین آنان خصامت  
حقیقت ملکیت باشد مع بیان تجویز آن یانه مطابق دفعه فلان چتهی بوره صدر مورخه  
فلان بمحل مشترکه باسترضای جمله شرکا از نام یک کس خواه از نام هر فرد بندوبست  
جدایگانه بعمل آمد کیفیت آن

ششم حال منهای مالکانه یعنی مشاهره زمیندار و سرانجامی که آن را خرج  
دهی می نامند

هفتم در بیان کیفیت گذشتن و نگذشتن درخواست از جانب مالک باقیال  
بندوبست و ندیم آن  
هشتم دیگر آنچه کیفیت قابل تحریر باشد

No. 30. FORM OF THE KHUSREH-I-PYMAEESH.

6315,  
KHUSREH-I-PY-  
MAEESH,  
No. 190,  
C. O. 12 Nov. 1833,  
Page 355.

خسرو پیشایش اراضی موضع فلان برگنه فلان ضلع فلان بابت هده فلان  
نمبر نام آسامی عرض طول اراضی قسم زمین جنس یعنی کدام فصل پیدا می شود  
در بندیکه آنرا بملک بنگانه نرخ می نهند و اگر معمول تقسیم انصال باشد که آنرا بملک بهار  
بهارلی و بملک بنگانه بهاک یعنی برگه و بملک اردیسه فشتی می نامند بیان آن فقط

No. 31. FORM OF KIUTEEONEE OF MUOROOSE ASAMEES.

6316,  
KIUTEEONEE MUO-  
ROOSEE ASAMEES,  
No. 190,  
C. O. 12 Nov. 1833,  
Page 357.

کهیتونی آسامیان موروثی فلان موضع فلان برگنه فلان ضلع فلان

No. 32. FORM OF THE TERIJ ASAMEEWAR.

6317,  
TERIJ ASAMEEWAR,  
No. 190,  
C. O. 12 Nov. 1833,  
Page 358.

آسامی نمبر اراضی تهرک همت سنگه پتی مزار الیه

No. 33. FORM OF THE MUNTUKHUB ASAMEEWAR.

6318,  
MUNTUKHUB ASA-  
MEEWAR,  
No. 190,  
C. O. 12 Nov. 1833,  
Page 360.

تیرج آسامیوار اراضی موضع فلان برگنه فلان ضلع فلان محال پتی داری و آسامی حقدار موروثی  
و غیر موروثی

**No. 34.**

**FORM FOR REPORT ON THE PROGRESSIVE SETTLEMENT OF  
RESUMED LANDS.**

## OPERATIONS.

Statement exhibiting how the parcels of land declared liable to assessment under Regulations II. of 1819, and III. of 1828, have severally been disposed of.

6319.

No. 204.

C. O. 23 May 1834.

Page 397.

1		2 Jumma.						3	
Name of Muhl.	Ascertained.			Estimated.			How disposed of.		
A.	200	"	"	"	"	"	"	Settled in perpetuity.	
B.	"	"	"	"	350	"	"	Held Khas. Measurement preparatory to settlement in progress.	
C.	500	"	"	"	"	"	"	Farmed for ——— years. Will be measured for settlement previously to close of lease.	

, Abstract of above.

	Number of Muhals.	Aggregate Jumma.
Muhals permanently settled, .....		
Farmed or leased temporarily to proprietors, .....		
Held Khas, .....		

NOTE.—The Statement was not confined to the time of the Special Commissioners, but was ordered to embrace all Resumptions of periods antecedent to the Special Commission.

## FORMS FOR REGISTRY OF RESUMPTIONS.

REGISTRY  
OF RESUMPTIONS.

**Nos. 35 and 36.**

### No. 35. REGISTER OF RESUMED MUHALS.

**6320.**

No. 211.

Register of Muhals resumed in compliance with Decision of Special Commissioner in Appeal, and those resumed by the Collector, whether with or without appeal, with their subsequent management and assessment.

Page 409.

Name of Muzal.	Date of Collector's Decision and appeal made or not made.	Date of Special Commissioner's Decision in appeal.	Date on which Assessment will be necessary.	Ruqbah.	Whether in Khos management or otherwise, with number of the Jumma khanda or Jumma Theka.	Collections, & Balances each year.				Column of Remarks for particular Jumma khanda with Muzal till permanently assessed and placed on the Rent-roll.
						Rs.	as.	g.	c.	



## No. 36. REGISTER OF CURRENT RESUMPTIONS.

6321.  
No. 211.  
C. O. 17 June 1834.  
Page 409.

1	2	3	4	5	6	7	8	9
Number.	Name of Muhl.	Area.	Ascertained or estimated Jumma.	Date of Collector's decision.	Appealed or not appealed and date of appeal.	Date on which liable to assessment if no counter orders received from Special Commissioner.	Proposed management pending assessment.	Remarks.
							This ought to be with Malik if it can be so managed.	

NOTA BENE.—The Serishtadar of a Collector's office is required to keep up as an additional check a Register as follows.

No. 219.  
C. O. 5 Aug. 1834.  
Page 431.

Number.	Date of Collector's Decision.	Date on which the FOURTEEN DAYS will expire.	Date on which the 60 days will expire.	Remarks.
				The Papers sent to you for enregistration on the ——— 183—. An Urzee littal presented to Collector on the expiration of the 60 days upon the ——— 183—.

The first four columns he can fill up on the day that a decision takes place, and the fifth on the respective days each duty is effected.

## No. 37.

## FORM OF MALZAMINEE OF THE TREASURER OF A COLLECTOR'S OFFICE.

6322.  
MALZAMINEE  
TREASURER OF A  
COLLECTORATE.  
No. 212.  
C. O. 17 June 1834.  
Page 411.

(This has been substituted for the Form No. 5, circulated to the Local Authorities, with C. O. 3rd April, 1829, No. 12.)

نمبر ۱ نقشه مالضامنی خزانچی کلکتری  
بابت نمبر ۱ که از روی این نقشه نقشه نمبر ۲ که مطابق چٹھی سرکبوتر  
۳ ماه اپریل سنه ۱۸۲۹ عیسوی جاری بود منسوخ شد

منه ——— فلان ولد فلان ساکن فلان متعلقه برگنه فلان متعلقه ضلع فلان ام  
اقرار میکنم و نوشته میدهم بدینوجه که مسمی فلان ساکن فلان متعلقه ضلع فلان بکار خزانچی  
گرو کلکتری ضلع فلان مقرر گردید منمقر برضا و رغبت خود مالضامن خزانچی مذکور شدم  
خزانچی مذکور همیشه بروقت و هنگام حاضر و رجوع بوده کار عهده خود برآستی و درستی  
انجام خواهد داد و کاشدات حساب آن هرگاه هرچه طلب شود خواهد گذرانید اگر زر  
تحویل سرکار را بتصرف خود ارد یا دیگری را تصرف کردن دهد و بفهمانیدن حساب و داخل  
کردن کاشدات آن تغافل ورزد و از آن آنچه خیانت و نقصان سرکار شود بلا عذر نشان دهی

اینهمه ها بر منمقر وبعد من بر وارثان و اوصیای منمقر است و در نشان این خیانت جایداد منصله ذیل را که بلا شرکت الفیری مملوکه و مقبوضه من است مکفول و مرهون گذاشتم و تا ایفای شرایط مالضامنی که عبارت از نشاندهی زر محوله خزانچی مذکور و وجه خیانت کاری اوست حیلثاً یا صراحثاً اختیار بیع و هبه و رهن و انتقال بهیچیک عنوان دیگر بر منمقرو وارثان منمقر و اوصیای من نیست و نماند اگر احیاناً منمقر یا وارثانم و اوصیایم نمایم و نمایند باطل و نامنظور و در حالت تحقیق شدن هیچیک خیانت کاری یا تصرفات خزانچی مذکور فوراً با دای زر خیانت منصرف خزانچی مذکور خواهم پرداخت و بعدم ادایش سرکار را اختیار خواهد بود که جایداد مکفوله این ضامنی در نیلام فروشاند ز زر خیانت وصول نمایند و کاش اگر زر خیانت باقنی سرکار از قیمت جایداد مرهونه و مکفوله مکفولی نشود انگاه سرکار والا را اختیار خواهد بود که از نیلام جایداد دیگر منمقر هرچه که از قسم منقوله و غیر منقوله و نامی و بینامی منمقر دستیاب شود در نیلام فروخت کنانیده زر خیانت باقنی سرکار بمعرض وصول در اند بران نهی عنر منمقر و وارثان و اوصیایم بهیچیک جا مقبیل و مسموع نخواهد گردید و نیز منمقر و وارثان و اوصیایم را اختیار نخواهد بود که تا بحالت نوکری خزانچی مذکور و وثیقه ضامنی نامه را واپس گیرم و از ایفای شروط آن منحرف شوم بغیر اینچند کلمه بطریق مالضامنی نوشته دادم که عند الحاجة سند باشد فقط

تفصیل جایداد مکفوله

زمینداری پرگنه فلان متعلقه ضلع فلان که صدر جمع آن

تحریر فی التاریخ

## No. 38.

### FORM OF MALZAMINEE FOR THE FARMER OF A WARD'S ESTATE.

(This has been substituted for the Form No. 1, transmitted to the Local Authorities, with C. O. 3rd April, 1829, No. 12.)

نمبر ۲ نقشه مالضامنی بابت بند و بست محال نابالغی  
که از روی آن نقشه نمبر ۱ که مطابق سرکردار سیوم اپریل سنه ۱۸۲۹ عیسوی  
جاری بود منسوخ گردید فقط

من \_\_\_\_\_ که فلان ولد فلان عمله پرگنه فلان متعلقه ضلع فلان ام  
اترار میکنم و نوشته میدهم بدینوجه که فلان محال متعلقه ضلع فلان ملکیت فلان نابالغ یا نالان  
عورت که بتحت کورث افوار دس در آمده است به جمع سالانه مبلغ اینقدر روپیه سکه  
سیوای سر انجاسی بمیهاد اینقدر مدت من ابتدای سنه فلان لغایت سنه فلان بدتخر خانه

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فان باجاره فان ساكن فان پرگنه فان تقرر يافت و فان مذکور قبوليت اجاره بدسخط خود بدفتر سرکار داخل نمود و منمقر برضا و رغبت خود مالضامن اجاره دار مذکور شدم اجاره دار مذکور رعایا را بحسن سلوک و راضي و شاکر داشته محال مرقومه را سیوای هر قسم اراضیات لاخراج تا مدت میعاد اجاره بعمل و دخل خود آورده مطابق احکام قوانین معینه سرکار که تا حال اجرا یافته و آینده اجرا یابد به تحصیل مالواجب سرکار پرداخته در میان میعاد اجاره سال بسال موافق اقساط نوشته داده خود ماه بده قسط بقسط عاید مالگذاری بروقت خواهد نمود و در صورت توقف سود فیصد بحساب یکره بده در ماه بروز باقی مزیور بلاعذر ادا خواهد کرد و اراضیات متعلقه مال را بکسی لاخراج نخواهد داد و زمین لاخراج معموله و مقبوضه کسی باز یافت نخواهد کرد و باغات و اشجارات مثمره و غیر مثمره واقع محال مرقومه قطع و برید نخواهد نمود و بکسی نخواهد فروخت و از رعایا و هر قسم مالگذاران متعلقه محال مزبور سیوای زرخانه آنچه از روی پنه و بند و بست مطابق قوانین متمدنی الحال و آینده تحصیل آن واجب باشد بهیچوجه من الوجوه زیاده و در وجه ابواب ممنوعه امین چیزی نخواهد طلبند و نخواهد گرفت و کمال احتیاط بکار خواهد برد که بر رعایا و مالگذاران مفصل بنوعی من الانواع ظلم و تعدی نشود و محال مرقومه از ویرانی و غیر آبادی محفوظ باشد و همچو تردد بروی کار خواهد آورد که روز بروز آثار آبادی و معموری بیشتر از پیشتر بظهور آید و الحال نهچیز محال مرقومه آباد و آنچه جایداد آن بحال است همان قسم یا بیشتر از آن وقت انقضای میعاد اجاره اش خواهد بود اگر در آبادی و جایداد محال مرقومه به نسبت و تفت گرفتن اجاره بحین و گذاشت و امضای میعاد اجاره خلل و کمی آید نشان آن ذمه اجاره دار مذکور است و تعذرات خشکی و غرق و دیگر آفات سماوی بادی مالواجب سرکار گاهی بیش نخواهد کرد و منظور نخواهد گودید و بعمل اجاره دار مذکور آنچه اراضیات پتیت و افتاده بکهمار آباد خواهد شد حق سرکار مذکور است مگر اراضیات پتیت و کهمار محالات مذکور را همچو هیچیک عنوان بتصرف خود نخواهد آورد یا بتصرف دیگری نخواهد گذاشت که ازان هر ج و اتلاف حق مالک محال مرقومه در آینده رود و لهذا منمقر برضا و رغبت تمام از طرف خود و وارثان و اوصیای خویش متکفل جوابدهی جمیع شرایط و ادای مالواجب سرکار بند و بست کرده اجاره دار مذکور گردیده جایداد مفصله ذیل را که بلا شرکت اغیری مملوکه و مقبوضه من است مکفل و مرجون گذاشتم خدا نخواسته اگر اجاره دار مذکور در ادای مالواجب سرکار قصور کند یا خلاف ورزی هیچیک شرایط مندرجه قبولیت خون نماید نشاندهی آن بر منمقر و وارثان و اوصیای من بلا عذر ارم و واجب خواهد بود و در صورتیکه اجاره دار مذکور میان میعاد اجاره فوت کند و سرکار مطابق اختیار خود بدو بست اجاره با دیگری بهتر یفهمند و گرفتن سریره محال اجاره از وارثان اجاره دار مقوفی و من مالضامن مجموعا یا از وارثان اجاره دار متوفی یا من مالضا من مقتردا حکم مادر فرمایند در انصالت هم عهده ضمانت جوابدهی ادای مالگذاری سرکار و شرایط دیگر

تا انقضای میعاد اجاره از من و وارثان و اوصیای من متعلق خواهد بود هرگز میرا از آن نخواهم شد و نخواهند گشت و تا ایفای همگی شرایط ضمانت جابداد مفصله ذیل را حیاته یا مرتجئا اختیار بیع و هبه و رهن و انتقال بهیچیک عنوان دیگر بر منمقرر و وارثان منمقرر و اوصیای من نیست و نماند اگر احیاناً منمقرر یا وارثانم و اوصیایم نمایم و نمایند باطل و نامنظر و در حالت تحقیق شدن هیچیک خیانت کاری یا تصرفات اجاره دار مزبور نورا بادی آن خواهم پرداخت و بعدم ادایش سرکار را اختیار خواهد بود که جابداد مکفوله این ضمانت در نیلام غرضانیده زر خیانت و غیره وصول نمایند و کاش اگر زر خیانت و متصرفه اجاره دار مزبور از قیمت جابداد مرهونه و مکفوله مکفئی نشود نگاه سرکار والا را اختیار خواهد بود که از نیلام دیگر جابداد هرچه از قسم منقوله و غیر منقوله نامی و بی نامی منمقرر دستیاب شود در نیلام فروخت نماند زر خیانت متصرفه اجاره دار مذکور بمعرض وصول دراند بران بهیچی عذر منمقرر و وارثان و اوصیایم را بهیچیک جا مقبول و مسموع نخواهد گردید و نیز منمقرر و وارثان و اوصیایم را اختیار نخواهد بود که تا بحالی اجاره اجاره دار مذکور وثیقه ضامنی نامه را واپس گیرم و از ایفای شروط آن منحرف شوم بنابر این چند کلمه بطریق ماضی منی نوشته دادیم که عند الحاجت سند باشد فقط

تفصیل جابداد مکفوله

زمینداري برگنه فلان متعلقه ضلع فلان که صدر جمع آن  
تحریر فی التاریخ

### No. 39.

#### FORM OF HAZIRZAMINEE FOR THE FARMER OF A WARD'S ESTATE.

(No. 2, of C. O. 3rd April, No. 12.)

نمبر ۲ نقشه حاضر ضامنی بابت بندر بخت محتاجی محال نابالغی ۲

منه \_\_\_\_\_ که فلان ساکن فلان برگنه فلان متعلقه ضلع فلان ام  
اقرار میکنم و نوشته میدهم بدینوجه که فلان محال متعلقه ضلع فلان ملکیت فلان نابالغ فلان  
عورت که بخت کورت انوار دس در آمده است بجمع سالانه مبلغ اینقدر روپیه سکه سوای  
سرانجامی بمیعاد اینقدر مدت من ابتدای سنه فلان لغایت سنه فلان بدفتر خانه سکرتري  
بورژ رفو باجاره فلان ساکن فلان برگنه فلان تقرر یافت و فلان مذکور قبولت اجاره بدستخط  
خود بدفتر سرکار داخل نمود منمقرر بشا و رغبت تمام برای حاضر بودن اجاره دار مذکور بنابر

۲ نقشه حاضر ضامنی ۲ بابت محتاجی محال نابالغی که از روی چقی میسرولر سویم اپرل سنه  
۱۸۲۹ عیسوی تا حال جاری است مگر از فلطی ذکر ترمیم آن بصححه شصت اندراج یافته است فقط

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ادای مالگذاری بندوبست کرده خودش جوابدهی جمیع شرایط اجاره مذخرجه قبولیت نوشته داده او حاضر حاضر شده از طرف خود و وارثان و اوصیای خویش اقرار می‌نمایم که هرگاه اجاره دار مذکور را طلب شود بلاعذر حاضر خواهد شد اگر حاضر نشود حاضر کرده خواهم داد ضرورتیکه حاضر کردن نتوانم یا بعد من و وارثان و اوصیای من نتوانند پس هر قدر دین اجاره دار مذکور خواهد گردید و جوابدهی هر امر تعلق از خواهد داشت من و وارثان و اوصیای من بلا عذر نشان آن خواهم نمود و خواهد کرد و جایبان منمقر مذخرجه تفصیل الذیل برای معتبری این خیانت رهن گذاشتم تا ایفای شروط ضامنی مرا و وارثان و اوصیای مرا اختیار جمع یا هبه یا انتقال آن بعنوان دیگر نیست و نماند اگر نمایم و نمایند باطل و نامنظور بنابرین چند کلمه بطریق حاضر ضامنی نوشته دادم که عندالحاجت بکار آید

### No. 40.

#### FORM OF MALZAMINEE FOR THE GUARDIAN OF A WARD.

(This Form has been substituted for No. 8, transmitted to the Local Authorities, with the C. O. 3rd April, 1829, No. 12.)

#### نمبر ۳ نقشه مالضامنی ولی مالک نالایق

6325.  
MALZAMINEE  
GUARDIAN OF A  
WARD.  
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نمبر ۳ که از روی این نقشه سابق نقشهٔ نمبر ۸ که مطابق سرکیولر سیوم ماه اپریل سنه ۱۲۲۹ عیسوی جاری بود منسوخ گردید

مذخرجه فلان ولد فلان ———— اکن فلان عملۀ پرگنۀ فلان متعلقۀ ضلع فلان ام اقرار میکنم و نوشته میدهم بدینوجه که فلان ساکن فلان معمولۀ پرگنۀ فلان متعلقۀ ضلع فلان بمعدۀ ولایت فلان نالایق مالک محال فلان متعلقۀ ضلع فلان که حسب قانون مجاریه محال مرقومه بتحت کورٹ افوارڈس درآمده است از حکم صاحبان عالیشان کورٹ مددحه مقرر شد منمقر برضا و رغبت خویش مالضامن فلان مذکور شدم نامبرده کار مفوضۀ خود را بکمال تفهیم و دیانت داری بقدر فهم و فراست خود بموجب قوانینیکه بالفعل درباب مجیل الیای مالکان نالایق از حضور معین است و آینده معین شود انصرام خواهد نمود و آنچه وجه معیشت یا تربیت مالک مزبور مقرر است یا مقرر شود آئرا از روی دیانت و راستی از برای فائدهٔ او بتصرف خواهد در آورد و سیوی و جہی که بمجلدوی محنت او مقرر شود منفعت دیگر صراحتاً یا حیلثاً ازروی وجه معیشت مذکورہ حاصل نخواهد ساخت و هرچه از طرف مالک مزکور بموصول رساند و حوالۀ او باشد حساب آنرا براستی و درستی خواهد داد و در صورت ثبوت این معنی که چیزی تغلب کرده یا در انصرام کار مفوضۀ خود چنان بدیانتی که واسطۀ نقصان مالک مزکور شود ندود باشد سه چند وجه تغلب و نقصانی را بلا عذر نشان خواهد نمود لهذا منمقر برضا و رغبت تمام از طرف خود و وارثان

و اوصیای خویش متکفل جوابدهی اینهمه امورات عهدی و لایت ولی مذکور گردیده جایداد مفصله ذیل را که بلا شرکت الغیری مملوکه و مقبوضه من است مکفول و مرهون گذاشتم و تا ابقای شرایط مالضامنی که عبارت از نشاندن زر محوله و وجه تغلب و خیانت کاری ولی مذکور است حیلثاً یا صراحتاً اختیار بیع و هبه و رهن انتقال بهیچیک عفوئ دیگر بر منقرو اوصیای من نیست و نماند اگر احیاناً منمقر یا وارثانم و اوصیایم نمایم و نمایند باطل و نامنظور و درحالیست تحقیق شدن هیچیک خیانت کاری یا تصرفات ولی مذکور فوراً بادی سه چند وجه تغلب و نقصانی خواهم پرداخت و بعدم ادایش صاحبان عالیشان کورگ افوار دس را اختیار خواهند بود که جایداد مکفوله این ضامنی در نیلام فروشانیده زر خیانت و صول نمایند و کاش اگر زر خیانت ولی مذکور از قیمت جایداد مرهونه و مکفوله مکفی نشود انکاه صاحبان کورگ افوار دس را اختیار خواهند بود که از نیلام جایداد دیگر منمقر هرچه که از قسم منقوله و غیر منقوله ذمی و بینامی منمقر دستیاب شود در نیلام فروخت کنند و زر خیانت ولی مذکور بمعرض و صول درآورد بران نهی عذر منمقر و وارثان و اوصیایم بهیچیک جا مقبول و مسموع نخواهد گردید و نیز منمقر و وارثان و اوصیایم را اختیار نخواهد بود که تا بحالی و لایت ولی مذکور وثیقه ضامنی نامه را واپس گیریم و از ایضای شروط آن منصرف شویم بنابر این چند کلمه بطریق مالضامنی نوشته دادم که عندالحاجت سند باشد فقط

تفصیل جایداد مکفوله

زمیاداری پرگنه فلان متعلقه ضلع فلان که صدر جمع آن

تحریر فی التاریخ

## No. 41.

### FORM OF MALZAMINEE FOR THE SURBURAKAR OF A DISQUALIFIED LANDHOLDER.

(This is substituted for the Form No. 11, circulated to the Local Authorities, with the C. O. 3rd April, 1829, No. 12.)

نمبر ۴ نقشه مالضامنی سربره کاری مالک نالایق

نمبر ۴ که از روی آن نقشه نمبر یازده که مطابق چندی سرکیولر سیوم ماه اپریل سنه ۱۸۲۹ عیسوی اجرا یافته بود منسوخ شد

منذ که فلان ولد فلان س ——— اکس فلان عمله پرگنه فلان متعلقه ضلع فلان ام اقرار میکنم و نوشته میدهم بدینوجه که فلان ساکن فلان معموله پرگنه فلان متعلقه ضلع فلان بعد از سربره کاری فلان محال متعلقه ضلع فلان ملکیت فلان مالک نالایق که حسب قانون مجاریه محال مرقومه بتحت کورگ افوار دس درآمده است از حکم صاحبان عالیشان کورگ

6326.  
MALZAMINEE  
SURBURAKAR OF A  
DISQUALIFIED  
LANDHOLDER.  
No. 212.  
C. O. 17 June, 1834.  
Page 419.

ممدوحه مقرر شد نامبرده بروقت و هنگام حاضر و رجوع بوده عهده سربراه کاری محال مرقومه را بکمال تندهی و دیانت داری از طرف مالک مزبور انصرام خواهد نمود و از برای مخفعت مالک مزبور درباب ترقي چایداد او از اراده و غیره حتی انعقدور دقیقه از دقایق سعی و کوشش فوت و فرو گذاشت نخواهد کرد و قسمیکه او از برای خود عمل می نمود همان قسم بهجمع وجود بقدر فهم فراست خود نفع ملک مزبور را مطمع نظر داشته کارگذاری خواهد کرد و هرچه ماحصل محال مرقومه یا وجه دیگر از برای مالک مزبور بدست او برسد حساب آن براسنی و درستی خواهد داد در صورت ثبوت ایفمنعی که چیزی تغلب کرده باشد یا در انصرام آن عهده چنان بد دیانتی که واسطه نقصان مالک مزبور بود نموده باشد پس هر قدر تغلب نماید و هرچه نقصان نسبت بمالک مزبور متحقق گردد سه چند آن سربراه کار مذکور و وارثانش نشان خواهند داد و آنچه قانون درباب سبیل سربراه کاران از حضور مقرر گردد و آنچه احکام از حضور صاحبان عالیشان کورگ افوار قس صادر شود آنهمه را بلا تفاوت و تجاوز مرعی خواهند داشت و نیز سیوای مشاوه که از حضور صاحبان موصوفین برای او تقرر یابد هیچگونه مخفعت دیگر از روی عهده سربراه کاری صراحتاً یا حیلتاً حاصل نخواهند ساخت لهذا منمقر برضا و رغبت تمام مالضامن و مقفل جوابد هی آنهمه امورات عهده سربراه کار مذکور گردیده چایداد مفصل ذیل را که بلا شرکت الغیری مملوکه و مقبوضه من است مقفل و مرهون گذاشتم و تا ابقای شرایط مالضامنی که عبارت از نشاند هی زر محلوله سربراه کار مذکور و وجه خیانت کاری اوست حیلتاً یا صراحتاً اختیار بیع و هبه و رهن و انتقال بهبچیلک عنوان دیگر بر منمقرو وارثان منمقر و اوصیای من نیست و نماند اگر احیاناً منمقر یا وارثان او وصیایم نمایم و نمایند باطل و نامنظور و در حالت تحقیق شدن هیچیک خیانت کاری یا تصرفات سربراه کار مذکور فوراً بادی زر خیانت و متصرفه سربراه کار مذکور خواهم پرداخت و بعدم ادایش صاحبان کورگ افوار قس را اختیار خواهد بود که چایداد مکفوله این ضامن در نیلام فروشانیده زر خیانت وصول نمایند و کاش اگر زر خیانت یاغتفی مالک مزبور از قیمت چایداد مرهونه و مکفوله مکفقی نشود انگاه صاحبان کورگ افوار قس را اختیار خواهد بود که از نیلام چایداد دیگر منمقر هرچه از قسم منقوله و غیر منقوله نامی و بیغامی دستیاب شود در نیلام فروخت گنانه زر خیانت یاغتفی مالک مزبور بمعرض وصول درازند بران نهجی عذر منمقر و وارثان او وصیایم بهبچیلک جا مقبول و مسموع نخواهد گردید و نیز منمقر و وارثان او وصیایم را اختیار نخواهد بود که تا بحالی سربراه کاری سربراه کار مذکور وثیقه ضامنی نامه را واپس گیریم و از ایفای شروط آن منصرف شویم بنابراین چند کلمه بطریق مالضامنی نوشته دادم که ضد الحاحت سند باشد فقط تفصیل چایداد مکفوله

زمینداری پرگنه نالی متعلقه ضلع نالن که صدر جمع آن  
تصبراً فی التاریخ

## No. 42.

## FORM OF MALZAMINEE FOR THE FARMER OF A KHAS MUHAL.

(This has been substituted for the Form No. 4, circulated to the Local Authorities, with C. O. 3rd April, 1829, No. 12.)

نمبر ۵ نقشه مالزمانی خاص محال متاجری

نمبر ۵ که از روی این نقشه نقشهٔ نمبر ۴ که مطابق چنپی سرکیولر سوم  
اپریل سنه ۱۸۲۹ عیسوی اجرا یافته بود منسوخ شد نقطه

6327.  
MALZAMINEE  
FARMER OF A KHAS  
MUHAL.  
No. 212.  
C. O. 17 June, 1834.  
Page 422.

منه ————— که فلان ولد فلان ————— اکن فلان عملهٔ برگنهٔ فلان متعلقهٔ ضلع فلان ام  
اقرار میکنم و نوشته میدهم بدینوجه که فلان محال متعلقهٔ ضلع فلان ملکیت فلان به جمیع  
سالانه مبلغ اینقدر روپیه سکه سیوای سرانجامی بمیعاد اینقدر مدت من ابتدای سنه فلان  
لغایت سنه فلان بدفتر خانهٔ فلان باجارهٔ فلان ساکن فلان برگنهٔ فلان تقریر یافت و فلان مذکور  
قبولیت اجاره بدستخط خود بدفتر سرکار داخل نمود منمقر برضا و رغبت خویش مالزمان  
اجاره دار مذکور شدم اجاره دار مذکور رعایا را بحسن و سلوک راضی و شاکر داشته محال مرقومه  
سیوای هر قسم اراضیات لاخراج تامدت میعاد اجاره بعمل و دخل خود آورده مطابق احکام  
قوانین معینهٔ سرکار که تاحال اجرا یافته و اینده اجرا باید بتحصیل مال واجب سرکار  
پرداخته در میان میعاد اجاره سال بسال موافق اقصای نوشته داده خود ماه بمه و تعطف بقسط  
عاید مالکذاری بر وقت خواهد نمود و در صورت توقف سون فیصد بحساب یکروپیه در ماه بروز  
باقی مزبور بلاعذر ادا خواهد کرد و اراضیات متعلقهٔ مال را بکسی لاخراج نخواهد داد  
و زمین لاخراج معموله مقبوضه کسی باز یانت نخواهد کرد و باغات و اشجارات مثمره و غیر  
مثمره واقع محال مرقومه قطع و برید نخواهد نمود و بکسی نخواهد فروخت و از رعایای  
و هر قسم مالکذاران متعلقهٔ محال مزبور سیوای زر خزانة انچه از روی پنه و بندوبست  
مطابق قوانین متمشی الحال و اینده تحصیل آن واجب باشد بهیچ وجه من البوجه زیاده  
و در وجه ابواب ممنوعه الین چیزی نخواهد طلبید و نخواهد گرفت و کمال احتیاط بکار  
خواهد برد که بر رعایا و مالکذاران مفصل بقومی من الانواع ظلم و تعدی نشود و محال  
مرقومه از ویرانی و غیر آبادی محفوظ باشد و همچو تریه و بروری کار خواهد آورد که روز بروز  
آثار آبادی و معموری بیشتر از پیشتر بظهور اید الحال نهچیکه محال مرقومه آباد و انچه  
جایدار آن بحال است هما نقم یا بیشتر از آن وقت انقضای میعاد اجاره اش خواهد بود  
اگر در آبادی رجایدار محال مرقومه به نسبت وقت گرفتن اجاره بحسن و انکدایش و امضای  
میعاد اجاره خلل و کمی آید نشاندھی آن ذمهٔ اجاره دار مذکور است و تعذرات خشکی  
و غرق و دیگر افات سماری بادی بادی مالواجب سرکار گاهی بیش نخواهد کرد و منظور نخواهد



گردید و بعمل اجاره اجاره دار مذکور آنچه اراضیات پتیت و افتاده بهمار آباد خواهد شد حق اجاره دار مذکور است مگر اراضیات پتیت و بهمار محالات مذکوره را همچو بهیچیک عنوان بتصرف خود نخواهد آورد یا بتصرف دیگری نخواهد گذاشت که از آن نرخ و اتلاف حق مالک محال مرقومه در آینده رودند لهذا منمقر برضا و رغبت تمام لوطرف خود وارثان خویش متکفل جوابدهی جمیع شرایط و ادای مالواجب بندوبست کرده اجاره دار مذکور گردیده جایداد مفصله ذیل را که بلا شرکت التفرع مملوکه و مقبوضه من است مکفول و مرهون گذاشتم خدا نخواسته اگر اجاره دار مذکور در ادای مالواجب سرکار تصور کند یا خلاف وزری بهیچیک شرایط مندرجه قبولیت خود نماید نشاندهی آن بر منمقر و وارثان منمقر و اوصیای من بلا عذر لازم و واجب خواهد بود و در صورتیکه اجاره دار مذکور میان میعاد اجاره فوت کند و سرکار مطابق اختیار خود بندوبست اجاره پادگیری بهتر بفهمند و گرفتن سرپرده محال اجاره از وارثان اجاره دار متوفی من مالمضامن مجموعاً یا از وارثان اجاره دار متوفی بامن مالمضامن متفرده حکم صادر فرمایند در احوالات هم عهده ضمانت جوابدهی ادای مالگذاری سرکار و شرایط دیگر تا انقضای میعاد اجاره از من و وارثان و اوصیای من متعلق خواهد بود هرگز مبرا از آن نخواهم شد و نخواهند گشت و تا اوقای همگی شرایط خیانت جایداد مفصله ذیل را حیلثاً یا سراحثاً اختیار بیع و هبه و رهن و انتقال بهیچیک عنوان دیگر بر منمقر و وارثان منمقر و اوصیای من نیست و نماند اگر احیاناً منمقر یا وارثانم و اوصیایم نمایم و نماید باطل و نامنظور و در حالت تحقیق شدن بهیچیک خیانت کاری یا تصرفات اجاره دار مذکور فوراً بادی آن خواهم پرداخت و بعد ادایش سرکار را اختیار خواهد بود که جایداد مکفوله این ضمانت در نیلام فروشانیده زر خیانت و غیره وصول نمایند و کارش اگر زر خیانت و متصرفه اجاره دار مزبور از قیمت جایداد مرهونه و مکفوله مکتفی شود نگاه سرکار والا را اختیار خواهد بود که از نیلام دیگر جایداد هرچه از قسم منقوله و غیر منقوله نامی و بینامی منمقر دستیاب شود در نیلام فروخت گذاشده زر خیانت و متصرفه اجاره دار مذکور بمعرض وصول درازند بران هیچی عذر منمقر و وارثان و اوصیایم بهیچیک جا مقبول و مسموع نخواهد گردید و نیز منمقر و وارثانم و اوصیایم را اختیار نخواهد بود که قابضانی اجاره اجاره دار مذکور وثیقه ضامنی نامه را واپس گیریم و از ایفای شروط آن منصرف شویم بنا بر این چند کلمه بطریق مالمضامنی نوشته دادم که عند الحاجة سند باشد فقط

تفصیل جایداد مکفوله

زمینداری پرگنه فلان متعلقه ضلع فلان که صدر جمع آن

تحریر فی القاریخ

## No. 43.

## FORM FOR REPORTING SETTLEMENTS OF INVALID JAGEERS.

Statement exhibiting results of Assessment of certain Invalid Jageer Lands, situated in Thannah A, Pergunnah B, Zillah C, under Regulation I. of 1804, and IX. of 1808.

6328.  
INVALID JAGEERS.  
No. 227.  
Page 437.

Number.	Name of Village or Mahal in which land is situated.	Quantity of land.			Quantity of land cultivated and culturable, and rate of rent per begah, according to rates paid by neighbouring rynts.				Total land and rent.	Deduction of one-third of rent allowed to heirs.	Remaining rent of fixed assessment.
		Land cultivated or culturable.	Land waste and incapable of cultivation.		1st sort.	2nd sort.	3rd sort.	4th sort.			
		Ba.	Ba.	Ba.	B. 10 to rs. 14	B. 5 to 1 r.	Ba. 20 at Ans. 12	Ba. 3 to Ans. 8	Ba. 30	R. A. G. C.*	R. A. G. C.*
A, heir of, B. Jemadar.	Bikram-pore.	40	38	2	Rs. 12 8	Rs. 5	Rs. 15	Rs. 1 0	Rs. 34	11 5 6 2	22 10 13 2

\* Gundas and Cowries are to be adjusted in pie : if less than half a pie, the fraction to be relinquished ; if half or more, to be entered as one pie.—C. O. 8th April, 1836.

## No. 44.

## FORM OF REPORT TO GOVERNMENT ON MISCELLANEOUS CONTINGENT BILLS OF THE COMMISSIONERS OF REVENUE.

Report on the Miscellaneous Contingent Bills of the Commissioner of Revenue's Office, passed by the Sudder Board at the Presidency, from July to September, 1834, per 59th Article of the Rules of Practice, 17th February, 1829.

6329.  
CONTINGENT BILLS  
C. R.  
No. 239.  
C. O. 20 Jan. 1835.  
Page 451.

No. of the Bill.	By what authority or Commissioner.	For what period charged.	Description of Charges contained in the Bills, not including those provided by a monthly fixed allowance.						Date of Board's sanction.	Remarks.
			Catcherry repairs, Stables, Out-of-fence, &c.	Office Furniture.	Conveyance of Records by land or water.	Travelling Allowance to Onah.	Temporary Establishment.	Total of each Bill.		
Commisr. 2nd Div. A. B.		July,								
		August,								
		Sept.								
Amount Rupees										
3rd Div.		July,								
		August,								
		Sept.								
Amount Rupees.										

N. B. Miscellaneous Bill or Bills in arrear to be separately stated.



## No. 47.

## FORM FOR HEADINGS OF SALE REPORTS WITH DIRECTIONS.

TO SECRETARY TO SUDDER BOARD OF REVENUE.

Sir,

COMMISSIONER'S OFFICE,  
 Division, —  
 Zillah —  
 ——— } Appellants.  
 Sale of ———  
 Date of Sale ———  
 Do. Confirmation ———

I transmit herewith, to be laid before the Sudder Board of C. O. 27 April, 1835. 6332.  
 SALE REPORTS.  
 No. 255.  
 Page 476.

Revenue, a petition of appeal from the confirmation of sale as per margin, and with reference to the allegations made by the Appellant, they will be found below, with my replies to them placed in opposition, &c.

*The body of the letter will contain the objections made by the Appellant, and the Commissioner's replies inserted oppositely, and it will conclude with a brief intimation of the Commissioner's opinion whether any plea has been advanced, which, in his opinion, affects the validity of the sale.*

*When allegations are made which are foreign to the only point (legality\*) to which, by the tenor of paragraph 9, of the Orders of Government, dated the 10th November last, communicated in Circular, No. 625, under date the 5th December following, the right of appeal to this Board is restricted, the Commissioner will briefly insert the objection, but opposite to it will merely observe "not relevant as to legality under Regulation XI. 1823, Regulation VII. 1830, or other existing Law."*

\* By G. I. O. 30th March, 1835, though the Orders of the 10th November, 1834, "divest the Sudder Board of all discretionary power to admit an appeal when the appellant may be unable to shew that any of the conditions necessary by law to the validity of a sale have been wanting," the "jurisdiction of determining, whether the conditions in question have or have not been wanting, must rest with the Sudder Board." The Board, therefore, REQUIRE ALL SALE APPEALS TO BE REPORTED TO THEM.—C. O. 7th September, 1835.

## No. 48.

## FORM OF A SALE ROOBUKAREE.

نقشه قابل اندراج روبرکاری نیلام

اول درابتدای روبرکاری تحریر یابد که بعلم باقی اینقدر روپیه که بارجوئ تا کدات  
 باتقیدار بادی آن نپرداخت نیلام هذا برتوج آمد  
 اصل باقی بابت چند قسط یا برای یکسال یا منجمه دوسال سو و جرمانه میزائل  
 یا زاید از آن

اینقدر اینقدر

اینقدر

بعد اشتهار نامه

مذخرجه اشتهار نامه

اینقدر

اینقدر

درم کدام کدام تدبیر برای ابعال باقی مذکور بعمل آمده و از اغاثر خلاصی اقساط

تا انتهای نیلام چه قدر مهلت و انتظار بر روی کار آمد فقط

6333.  
 SALE ROOBUKAREE.  
 No. 255.  
 C. O. 27 April, 1835.  
 Page 476.

سیوم محال مذکور ماقبل نیلام شده بود و آن چند دفعه و شعار باقیدار از سابق چه طور است از قبیل نادهند است یا ماقبل باقی هذا اکثر بادی آن مستعد بود فقط چهارم محال هذا باشتراك شوکا یا بلا مشارکت است و در صورت مشترک با خود ها اتفاق دارند یا اختلاف و تا وقت نیلام احدی زر باقی مطلوبه حاضر آورده بود یانه پنجم درین محال در صورتیکه مالک واحد است بالغ یا نا بالغ اگر نا بالغ است از روی دفعه چهارم قانون دهم سنه ۱۷۹۳ ع چرا ریپرگ درباره آمدن محال مذکور تحت کورت افوارتس بعمل نیامد و چگونه این محال نیلام شد

ششم هیچکس در خواست تقسیم از روی قانون نوز دهم سنه ۱۸۱۴ عیسوی گذشته است و آن از طرف کدام و برای چه قدر حصه و ترتیب آن تا کجا رسیده و هیچکس بموجب دفعه سی و سیوم وسی و چهارم قانون مذکور بادی زر مالگذاری حصه خود مستعد بود یانه هفتم زر فاضل نیلام یا مالکانه موضع دیگر یا دیگر زر یافتنی باقیدار هذا هیچ و جهی در خزانه هرکار جمع است و درخواست ترنسفر آن گذشته قابلیت ترنسفر دارد یانه فقط هشتم محال مذکور قبل نیلام از حکم عدالت موافق قانون پنجم سنه ۱۸۱۲ ع و آئین پنجم سنه ۱۸۲۷ ع یا از حکم صاحب کلکتر تحت ضبط و قرق بود یانه و اگر بود چند مرصه و حساب و اصل باقی زر محاصل مذکور بابت ایام ضبطی و قرقی بمقابله مالک یا بعد طالب مالک بکدام تاریخ طی یانت

نهم مقدمه تنازع حصه این محال بعدالت یا معامله باقی مالگذاری در سرسری دائر گردیده و وجوهات مذکوره سبب افعال در ادای مالگذاری شده است یانه و اگر مقدمات سرسری بابت باقی مالگذاری محال هذا زیر تجویز باشد تعداد زر دعوی جمله مقدمات آن چه قدر فقط

دهم محال هذا در صورتیکه پیشتر گاهی نیلام شده باشد بچه قیمت نیلام شده بود فقط یازدهم بند و بست محال هذا بکدام سال بچه جمع برای دوامی یا میعاد بی بعمل آید دوازدهم اشتهاار نامه نیلام بکدام تاریخ اجرا یافت و دران کدام تاریخ برای نیلام مقرر گردید و آن بکدام کدام جافروستاده شد و رسید عمله تهاه یا منصف درباره وصول اشتهاار نامه مرقومه کدام تاریخ است و بانقضای تاریخ معینه نیلام در صورتیکه مدت هی یوم از تاریخ رسید منصف یا عمله تهاه حسب مندرجه دفعه پنجم قانون هفتم سنه ۱۸۳۰ عیسوی منقضی نشد یا بسبب دیگر نیلام هذا ملتوی شده باشد آن چند دفعه کیفیت که موافق قاعده ضمن اول دفعه هشتم قانون یازدهم سنه ۱۸۲۲ عیسوی واجب الا متثال است چیست فقط

سیزدهم فرضیت خریدار بوقت نیلام بظهور آید یانه و اگر تا ارسال ریپرگ نیلام شکایتی یا نهانی از فرضیت یافته شود کیفیت آن بعد تعمیل تحقیقات مستلزمه ارقام پذیرد

## No. 49.

## FORM PRESCRIBED FOR A REPORT ON BUTWARRA CASES.

STATEMENT OF BUTWARRA APPLICATIONS PENDING IN THE COLLECTORSHIP OF ZILLAH ———.

1	2	3	4	Amecna.				9	10	11
Number of Cases, now pending, instituted by Petition, specifying year of institution.	Ditto by orders of Civil Court, specifying year of order.	Aggregate Stated Jumma of the whole of the cases pending in Columns 1 and 2.	Number of cases in which no Amecna has been actually deputed.	5	6	7	8	Number of cases reported to Commissioner, and no final decision has been received by Collector.	Number of Butwarra cases finally decided in the last six years.	Remarks.
				Ditto in which the Amecna has not furnished final Report.	Ditto in which under provisions of Regulation X of 1914, on Amecna's Report, a fine has been imposed on parties, but no subsequent order has been given.	Ditto in which the Amecna has been withdrawn, and no other year appointed.	Ditto in which Amecna's Report has been received, but the Amecna has not yet reported to Commissioner.			As to whether the Butwarra Law has, or has not been found efficient with any suggestions, or remarks, and a note of any number of Butwarra which have been quashed, in consequence of the neglect, or delays, of the parties, &c.
1826*, 3 cases. 1827, 4 cases. 1828, &c.									1829 1830 1831, &c.	

\* Or earliest year of which cases are pending.

FORMS FOR OPERATIONS' REPORTS OF 1834-35, AND  
1835-36.

OPERATIONS.

## Nos. 50 and 51.

## No. 50. FORM A—KHAS MUHALS.

Statement exhibiting the Amount Jumma, and mode of Assessment and Settlement, of Khas Muhals, in the District of ———, on the 1st of May, 1834; and also on the 1st of May, 1835, A. D.

6335.  
KHAS MUHALS.  
No. 261.  
C. O. 25 May, 1835.  
Page 486.

Period.	Muhals formed or let temporarily.		Muhals held under Khas or Ser (i. e. Ryotwar) Tahseel.		Total of Muhals and Jummas.		Outstanding Balances.				Remarks.
	No.	Jumma.	No.	Estimated Jumma.	No.	Jumma.	Rs.	As.	Ga.	Ca.	
Up to 1st May, 1834.											Under which head mention how many Muhals have been brought on the list since the 1st May, 1834, up to 1st May, 1835.
Up to 1st May, 1835.											

N. B.—Here must be stated, what portion of the outstanding Balances is of old date, and probably irrecoverable.

## No. 51. FORM B—RESUMED MUHALS.

6336.  
RESUMED MUHALS.  
No. 261.  
O. 25 May, 1835.  
Page 486.

Statement exhibiting the Amount Jumma, and mode of Assessment and Settlement of Resumed Muhals in the District of \_\_\_\_\_, on the 1st of May, 1834, and also on the 1st of May, 1835, A. D.

Period.	Muhals settled in Perpetuity.		Muhals farmed or temporarily let.		Muhals held under Khas (i. e. Ryutwar) Tahseel.		Total of Muhals and Jumma.		Outstanding Balances.				Remarks.
	No.	Jumma.	No.	Jumma.	No.	Estimated Jumma.	No.	Jumma.	Rs.	As.	Gs.	Ca.	
Up to 1st May 1834.													Under which head mention how many Muhals have been brought on the list, since the 1st May, 1835.
Up to 1st May, 1835.													

N. B. Here mention the number of Resumed Muhals, in which, conformably to Regulation III. of 1828, and orders of Government of 22nd February, 1831, the assessment remains in abeyance, on 1st May, 1835.

## No. 52.

## FORM FOR SALE NOTICES IN THE CALCUTTA GAZETTE.

6337.  
SALE NOTICES.  
GAZETTE.  
No. 274.  
C. O. 19 Oct. 1835.  
Page 499.

Notice of Public Sale for Arrears of Revenue, unless intermediately liquidated, at the Collector's Office, Zillah \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ next, corresponding with \_\_\_\_\_ B. S. or F. S.

Name of Mihal to be sold and of the Pergunnah in which it is situated, and No. of Lot in Collector's Sale advertisement.	Recorded Proprietor.	Annual Sudder Jumma.		Arrears of Revenue, including interest and penalty.		Remarks.
						If under Butwarra, the words "Mihal under Butwarra" to be entered under this head.

NOTA BENE.—These notifications do not supersede the advertisements and notices prescribed by Regulations.

## No. 53.

## FORM FOR REPORTING ON ERRONEOUS PRACTICES IN REGARD TO PENALTY AND INTEREST.

Form to be furnished by the Collectors of Districts in which the erroneous practice, referred to in the Board's Circular, No. 52, of the 26th October, 1835, has prevailed.

6338.  
PENALTY AND INTEREST.  
No. 275.  
C. O. 26 Oct. 1835.  
Page 500.

Estates in which Interest, or Interest and Penalty, has been charged on arrears from 1237 to 1241, B. S.	Year at the close of WHICH THE DEMAND of Interest or Interest and Penalty, ceased on the estates specified in column 1.	Balance of Principal and Interest due at the close of the years mentioned in column 2.	Date of payment of Balance stated in column 3.	Interest, or Interest and Penalty which ought to have been, but has not been demanded from 1237 to 1241, on the Balance stated in column 2, up to the several dates of payment.

## No. 54.

## FORM FOR CHECK PERWANNAH IN REGARD TO THE DUE PREPARATION OF PLEADINGS IN CASES UNDER CL. IV. 4, III. 28.

عزت انار فلان مختار کار معینه محکمہ صاحب

کمشفر خاص متعلقہ اطلاع فلان بدقیقت باشند

چون بمقدمہ فلان برگشتہ فلان یا موضع فلان یا چرنان فیصلہ صاحب کلکتر یا ڈیپوٹی

کلکتر ضلع فلان مرقومہ تاریخ فلان مشعر دسمس دتوی سرکار غیر موجب و نامرست مفہوم

گردید لہذا وجوہات ناراضماندی آن بدفعات ذیل ارقام یافتہ قلمی میگردد کہ ایشان مرضی

ایہل اینمقدمہ بتقریم وجوہات مصرعہ ذیل و دیگر کہ برای فوراً مرام سرکار از روی شابطہ

مناسب پندارند تا تاریخ فلان درست نمود؛ جهت منظوری درین محکمہ اطلاع دارند کہ

بعد ملاحظہ و منظوری جهت بدخیل بعدالت صاحب کمشفر خاص نزد ایشان فرستادہ شود بقاری

وجوہات ناراضماندی بر فیصلہ صاحب کلکتر یا ڈیپوٹی کلکتر

اول اینکه

دوم اینکه

سوم اینکه

چهارم اینکه

## No. 55.

## MODIFIED FORM (SUPERSEDED) FOR QUARTERLY INDEX OF CORRESPONDENCE OF CS. R.

ZILLAH A.

	Date of Letter from.		Date of Letter to.		Subject.
	May	1st	May	1st	
Settlement.	May	1st	May	2nd	To { Placing first such communications as may be in reply to references from the Collector in previous quarters.
			May	10th	To { From Applying with reference to, &c. &c. &c.
			May	10th	To { In reply stating, &c. &c. &c.
Sales.	May	3rd	May	2nd	To { Replies to communications of former quarters.
			May	3rd	To { From Transmitting proceedings on Petition of, &c. &c.
			June	4th	To { Rejecting Petition, &c.
Wards, &c. &c. &c.					As above.

\* Note.—All documents recorded within the quarter, relating to one subject, appertaining to whichever head of the index, are to be arranged TOGETHER, under the proper head, in the order of their dates.

6339.  
CASES UNDER  
CL. IV. 4, III. 28.  
No. 278.  
C. O. 16 Nov. 1835.  
Page 502.

6340.  
QUARTERLY  
INDEX CS. R.  
No. 285.  
C. O. 22 Feb. 1836.  
Page 509.



## No. 56.

## FORM CALLED FOR FROM LOCAL AGENTS OF ENDOWED INSTITUTIONS FOR LEARNING.

6341.

ENDOWMENTS FOR

EDUCATION.

No. 299.

C. O. 11 April, 1836.

Page 532.

Abstract Statement of Endowments for the purpose of Education in the District of \_\_\_\_\_ for the year \_\_\_\_\_.

No.	Name of grantor and date of grant.	Number of villages or shares of villages, or number of beegahs or money grant.	Ascertained or estimated annual net profit.	Nature of the endowment and conditions of trust, or for what branches of education, and whether for Moslem, Hindut, or general education.	Amount salary of teachers and other officers attached to the institution.	Number of scholars : if in classes, number in each class.	Whether the scholars are merely instructed, or also receive dist money : and how much.	General Remarks shewing whether the institution is well looked after or neglected, and whether the funds are duly appropriated or misappropriated :—if any building, whether in repair or otherwise ; with any other information likely to be useful, and any suggestions or rules for its better management.
				State under this head if the endowment be only for learning or for mixed purposes.				

## No. 57.

## FORM FOR REPORT ON THE PRACTICE IN REGARD TO THE DELIVERY OF DAKHILAS.

6342.

DAKHILAS.

No. 302.

C. O. 2 May, 1836.

Page 537.

1	2	3	4	5	6
District.	Progressive steps observed in receiving and booking a Chellasa of Revenue.	Proposed improvement in ditto.	Progressive steps in preparing, signing, sealing and delivering the Dakhila to the payer.	Proposed improvement in ditto.	Commissioner's opinion as to the most simple process for the same.

## No. 58.

## FORM FOR HEADINGS OF SETTLEMENT REPORTS.

6343.

SETTLEMENT REPORTS.

No. 305.

C. O. 30 May, 1836.

Page 539.

Name of Muhal.	Ruqbah.	Jumma.

SIR,

I have the honor to forward the Statement Papers connected with the Assessment of Mouza \_\_\_\_\_, Pergunnah \_\_\_\_\_, Zillah \_\_\_\_\_, which has been conducted by \_\_\_\_\_.

Period of Settlement proposed by Settling officer, for so many years in perpetuity.

Ditto of ditto, proposed by Collector.

Party admitted to engage, specifying whether he be the Malik, Lakhimjdar, or other party.

Description of Muhal, whether Resumed, Royal or non-Royal Grant, or property of Government.

2.

**Statement of the distribution of the Annual Charges of Establishments, entertained in the Collector's and Commissioner's Offices respectively, &c. &c.**

6344.  
CHARGES ON WARDS'  
ESTATES.  
No. 306.  
C. O. 23 May, 1836.  
Page 540.

ANNUAL.					
Divisions.					
Districts.					
Names of Estates.					
Names of Wards.					
Gross Mofussil or Farming Jumma.					
Sadder or Government Jumma.					
Difference being the surplus profits of each Minor's Estate.					
Proportion charged on account of the establishments entertained in the Commissioner's Office, authorized by orders of — dated the —.					
Ditto in the Collector's ditto, authorized by orders of — dated the —.					
Total amount charged each minor's account.					
Remarks.					

**No. 60.**

Statement showing the business pending in the Commissioner's Office, ——— Division, on the  
1st May, 1836.

6345.  
ARRAERS OF BUSI-  
NESS.  
CH. R.  
No. 307.  
C. O. 23 May, 1836.  
Page 541.

Nature of Cases.		Cases pending on the 30th April, 1886.	New cases instituted during the month of April, 1886.	Total.	Cases disposed of from 1st to the 30th April, 1886.	Pending on the 1st May, 1886.	Longest cases pending.
Sales, ..	Account arrears of Revenue, ..	..	..	..	..	..	..
	In satisfaction of Decrees, ..	..	..	..	..	..	..
	Miscellaneous Abkaree Arrears, ..	..	..	..	..	..	..
	Summary Suits under Regulation VIII. of 1833, ..	..	..	..	..	..	..
	Cases of Dakhil Kharij, ..	..	..	..	..	..	..
Appeals, ..	From confirmation of sales, to the Sudder Board	..	..	..	..	..	..
	Putwarree cases, ..	..	..	..	..	..	..
	Public officers dismissed from their situations, ..	..	..	..	..	..	..
	Miscellaneous cases Sudder Board, ..	..	..	..	..	..	..
Settle-	Permanent, ..	..	..	..	..	..	..
ments, (	Temporary, ..	..	..	..	..	..	..
Cases referred by Resumption Officers under Regulation	III. of 1828, ..	..	..	..	..	..	..
	Butwarrahs, submitted by the Collectors, ..	..	..	..	..	..	..
	Estates proposed to be brought under the Court of Warda, ..	..	..	..	..	..	..
	Cases connected with Abkaree Collections, ..	..	..	..	..	..	..
	Fenions, ..	..	..	..	..	..	..
	Original suits instituted against Government, ..	..	..	..	..	..	..
	Appeals from the decisions of the Zillah Courts, ..	..	..	..	..	..	..
	Local Agency cases, ..	..	..	..	..	..	..
	Malikana ditto, ..	..	..	..	..	..	..
	Penalty and interest ditto, ..	..	..	..	..	..	..
	Customs & confiscation of goods seized, ..	..	..	..	..	..	..
	Miscellaneous cases, ..	..	..	..	..	..	..
	Total, ..	..	..	..	..	..	..
	Foujdarry Appeals, ..	..	..	..	..	..	..
	Grand Total, ..	..	..	..	..	..	..

SETTLEMENT RE-  
TURNS.

# SETTLEMENT Nos. 61

## No. 61. FORM FOR A SETTLEMENT IN WHICH THERE

Abstract of information relative to the Assessment of

6346.  
Form WITHOUT A  
RUBB. No. 309.  
C. O. 3 June, 1836.  
Page 546.

	1	2	3	4	5	6	7
	Extent in beegahs.	Ditto acres.	Forest, jungle and waste.	Site of village, roads, tanks, and land, otherwise incapable of cultivation.	Rent-free.	Service land.	Total Min-haes.
By Canooongoes' Papers, or other ancient Records, ...							
By last measurement, .....							
By recent ditto, .....							

Particulars of Rent-free lands from Column 5, not liable to Assessment.

Names of Holders.	Description of Tenures.						State the Regulation under which the tenure is released.
	Dewattur.	Birmattur.	Peerrattur.				

Quantity and description of different kinds of soil, recognized in the neighbourhood by marked distinctions.	14				15				16			
	Beegahs.				Acres.				Rent.			
1st Sort denominated, .....	at	per beegah,										
2nd Ditto ditto, .....	at	ditto, ..										
3rd Ditto ditto, .....	at	ditto, ..										
4th Ditto ditto, .....	at	ditto, ..										
5th Ditto ditto, .....	at	ditto, ..										
6th Ditto ditto, .....	at	ditto, ..										
Total...												
SWARE COLLECTIONS.												
Julkur ———, Phulkur ———, Bunkur ———, &c. &c. ———												
Total Company's Rupees,...												

Assets assumed as basis of Settlement, .....	Company's Rs.
Deduct expenses of village being, per cent. on above, .....	"
Remainder, .....	"
Other deductions, if any, .....	"
Remainder, .....	"
Deduct proprietary profits being per cent. ....	"
Remains Sudder Jumma, .....	"

**RETURNS.****and 62.****IS NO RUSSUDEE ARRANGEMENT.**

Mouzah \_\_\_\_\_, Pergunnah \_\_\_\_\_, Zillah \_\_\_\_\_.

8	9	10	11	12	13
Remaining Malgoosarce land, cultivated and fallow.	Land culturable, not cultivated.	Total Malgoosarce land.	Former Jumma.	Former Mofussil Demands.	Former Mofussil Collections.

**Particulars of Service Lands.**

Office of Holders.	Quantity.	Remarks.
Putwarces, .....		
Ghutwarces, .....		

Lands how occupied.	17 Beegahs.	18 Rent.	
By Proprietors, .....			
By Cultivators having right of possession at fixed rates, .....			
By other Cultivators, .....			
Culturable, not cultivated land occupied by, .....			
Total,...			

**REMARKS.**

## No. 62. FORM FOR A SETTLEMENT

Abstract of information relative to the Assessment of Mouzah \_\_\_\_\_,

## DEDUCTIONS.

6347.  
Form with a Rub-  
sup.  
No. 509.  
C. O. 3 June, 1836.  
Page 548.

	1	2	3	4	5	6	7
	Extent in beegahs.	Ditto acres.	Forest, jungle and waste.	Site of village roads, tanks, and land, otherwise incapable of cultivation.	Rent-free.	Service land.	Total Miahase.
By Canongoos' Papers, or other ancient Records, ..							
By last measurement, .....							
By recent measurement, ..							

## Particulars of Rent-free lands from Column 5, not liable to Assessment.

Names of Holders.	Description of Tenures.										State the Regulation under which the tenure is released.
	Dewuttur.			Birmuttur.			Peeruttur.				
	B	B	D	B	B	D	B	B	D		

Quantity and description of different kinds of soil, recognized in the neighbourhood by marked distinctions.	14	15	16
	Beegahs.	Acres.	Rent.
1st Sort denominated,..... at per beegah.			
2nd Ditto ditto,..... at ditto, ..			
3rd Ditto ditto,..... at ditto, ..			
4th Ditto ditto,..... at ditto, ..			
5th Ditto ditto,..... at ditto, ..			
Total, ..			
SEWAGE COLLECTIONS.			
Julkur _____, Phulkur _____, Bunkur _____, &c. &c. _____.			
Total Company's Rupees...			

A.		Company's Rs.
Assets assumed as basis of Settlement in 12—B. S. or F. S. ....		
Deduct village expenses at per cent. on above, .....		
Remainder, .....		
Other deductions, if any, .....		
Remainder, .....		
Deduct proprietary profit at per cent. ....		
Remains Sudder Jumma, .....		
B.		Company's Rs.
Assets assumed as basis of Settlement in 13—B. S. or F. S. ....		
Deduct village expenses at per cent. on above, .....		
Remainder, .....		
Other deductions, if any, .....		
Remainder, .....		
Deduct proprietary profit at per cent. ....		
Remains Sudder Jumma, .....		

Note. When the Settlement is made with a Ruseegee Jumma, fill in the details of each year of Ruseegee in A. B. C. D. at the foot of this Form, inserting the full Jumma in the last Abstract D, or, if necessary, extending the Progressive Jumma until such time as the resources of the estate are fully developed.

**WITH A RUSSUDEE ARRANGEMENT.**

Pergunnah ———, Zillah ———, with a Russudee or Progressive Jumma.

8	9	10	11	12	13
Remaining Malgozarre land, cultivated and fallow.	Land culturable, not cultivated, subjected to Russudee Jumma.	Total Malgozarre land, including lands subjected to Russudee Jumma.	Former Jumma.	Former Malgusal Demands.	Former Malgusal Collections.

**Particulars of Service Lands.**

Office of Holders.	Quantity.	Remarks.
Potwarrees, .....		
Ghutwalees, .....		

Lands how occupied.	17 Beeegahs.	18 Rent.
By Proprietors, .....		
By Cultivators having right of possession at fixed rates, .....		
By other Cultivators, .....		
Culturable uncultivated land occupied by, .....		
Total, ..		

**C.**

Assets assumed as basis of Settlement in 12—B. S. or F. S. ....	Company's Rs.
Deduct village expenses at     per cent. on above, .....	"
Remainder, .....	"
Other deductions, if any, .....	"
Remainder, .....	"
Deduct proprietary profits at     per cent. ....	"
Remains Sudder Jumma, .....	"

**D.**

Assets assumed as basis of Settlement in 12—B. S. or F. S. ....	Company's Rs.
Deduct village expenses at     per cent. on above, .....	"
Remainder, .....	"
Other deductions, if any, .....	"
Remainder, .....	"
Deduct proprietary profits at     per cent. ....	"
Remains Sudder Jumma, .....	"

**REMARKS.**

## No. 63.

6348.  
REVISION OF STATE-  
MENTS.

No. 313.  
C. O. 27 July, 1836.  
Page 572.

RESULT OF REVISION OF STATEMENTS BY THE COMMITTEE.  
GENERAL ABSTRACT.

N. B. This was circulated as it stands in Columns 3 and 6; subsequent modifications have been noted in columns 4, 5, 7, and 8.

1 Class.	2 Description.	Adopted.			Dispensed with.		
		3 17th and 19th May, 1835. As modified by Govt. 12th July, 1835.	4* As modified by the Com- mittee, 18th Aug. 1835.	5 As modified by the Com- mittee, 18th Aug. 1835.	6 17th and 19th May, 1835. As modified by Govt. 12th July, 1835.	7 As modified by Govt. 12th July, 1835.	8 As modified by the Com- mittee, 18th Aug. 1835.
I.	Monthly, .....	6	6	6	7	7	7
	Quarterly, .....	..	..	..	4	4	4
	Half-yearly, .....	1	1	1	1	1	1
	Yearly, .....	8	9	9	8	7	7
	Collectors to Accountant, Total,	15	16 A	16	20	19 A	19
II.	Weekly, .....	..	..	..	1	1	1
* Two remain to be disposed of, Opium and Akurree, Nos. 14 and 15.	Monthly, .....	2	2	2	10	10	10
	Quarterly, .....	5	5	4	16	16	17
	Half-yearly, .....	4	4	1	17	17	20
	Annual, .....	16	15	14	23	24	25
	Cols. to Commissioners, Total,	27	26 B	21 F	67	68 B	73 F
III.	Monthly, .....	..	..	..	1	1	1
† Two remain to be disposed of,	Quarterly, .....	6	6	4	4	4	6
Nos. 1 and 2 Demands, collections and balances †.	Half-yearly, .....	2	2	..	1	1	3
Dispensed with.	Annual, .....	13	12	11	4	7	8
	Commissioners to Board, Total,	21	20 C	15 G	10	13 C	18 G
IV.	Monthly, .....	..	..	..	4	4	4
§ Two are deferred, Nos. 11 and 21, Receipts and Charges, and Tolls.	Quarterly, .....	..	..	..	1	1	1
	Annual, .....	6	7	7	10	9	9
V.	Accountant to Board, Total,	6	7 D	7	15	14 D	14
	Daily, .....	1	1	1	..	..	..
	Weekly, .....	1	1	1	1	1	1
	Monthly, .....	3	3	3	..	..	..
	To Accountant, Total,	5	5	5	1	1	1
	Grand Total,	74	74	64	113	115 E	125
	Daily, .....	1	1	1	..	..	..
	Weekly, .....	1	1	1	2	2	2
	Monthly, .....	11	11	11	22	22	22
	Quarterly, .....	11	11	8	25	25	28
	Half-yearly, .....	7	7	2	19	19	24
	Annual, .....	43	43	41	45	47	49
	N. B. Six (H) statements remain,	74	74	64	113	115 H	125

† The recommendation of the Committee was adopted and these two Forms were dispensed with.  
A Class I. No. 22 "Lands sold" was struck off by the Committee but is retained by Government.  
B Class II. No. 37 "Qualification Report" was retained by the Committee but dispensed with by Government.  
C Class III. Nos. 1 and 2 "Demands, Collections and Balances" } Dispensed with by Government.  
No. 12 "Qualification Report."  
D Class IV. No. 16 "Lands sold" Dispensed with by the Committee but retained by Government.  
E This increase is owing to the disposal of the two Suspended Returns of Class III.  
F Class II. The five returns dispensed with under the Resolutions of the 18th August, are  
Two, No. 13, yearly and quarterly "Temporary Establishments."  
No. 22, half-yearly "Government suits."  
No. 39, half-yearly "Jumna Wall Bakes, Wards' Estates."  
No. 46, half-yearly "Suits under Sec. 20, Reg. II. 1819."  
G Class III. The five Returns dispensed with under the Resolutions of the 18th August, are  
No. 5, quarterly and annual, "Temporary Establishments."  
No. 6, half-yearly "Government suits."  
No. 7, (a) half-yearly "Suits under Sec. 20, Reg. II. 1819."  
No. 15, quarterly "Unanswered References."  
H Four only remain undisposed of.

## No. 64.

### FORM FOR REPORT ON PETITION OF APPEAL OR ON PROPOSED REPLIES TO APPEALS.

To \_\_\_\_\_, Esq.

Secretary to the Sudder Board of Revenue, Fort William.

Report upon (Petition of or reply to) appeal in the case of \_\_\_\_\_ claim to \_\_\_\_\_.

Sir,

1. A carefully drawn up narrative exhibiting all the material circumstances of the case *ab initio*.

I have the honor to submit for the consideration of the Sudder Board of Revenue the following Report in the suit of \_\_\_\_\_ versus \_\_\_\_\_, decided by \_\_\_\_\_, Judge of \_\_\_\_\_ Government upon the \_\_\_\_\_ of \_\_\_\_\_ 18—.

2. A circumstantial statement of the opinion of the Collector and of the Commissioner, exhibiting their reasons for recommending that an appeal should not be preferred\*.

(\*N. B. Where the decision of the Court is in favor of Government, this Heading upon occasion of transmitting the "Jowab Mojebaut" may be left blank at the option of the Commissioner.)

3. English Translation of the Pleading proposed.

*N. B. The headings on the left side are intended to shew what matters are to be entered at large on the right side; and they will, in fact, be marginal abstracts of the contents of each paragraph of the reports, which are to be copied like the specimen annexed on half margin.*

## No. 65.

### FORM FOR ACKNOWLEDGMENT OF CIRCULAR ORDERS.

To

THE SECRETARY TO THE SUDDER BOARD OF REVENUE,  
LOWER PROVINCES.

Sir,

I beg to acknowledge the Circular of the Sudder Board of Revenue, dated the \_\_\_\_\_ of \_\_\_\_\_ (No. —) received on the \_\_\_\_\_ respecting \_\_\_\_\_ further reply to which C. O. 20 Aug. 1836. shall be forwarded on or before the \_\_\_\_\_ of \_\_\_\_\_.

I have the honor to be,

Sir,

Your most obedient Servant,

\_\_\_\_\_  
Commissioner.

6349.

REPORTS ON  
APPEALS.  
No. 314.  
C. O. 2 Aug. 1836.  
Page 373.

6350.

ACKNOWLEDGMENT  
OF  
CIRCULAR ORDERS.  
No. 316.  
C. O. 20 Aug. 1836.  
Page 377.



**Nos. 66 and 67.**

6351.  
RUSKITA.  
No. 320.  
C. O. 9 Sept. 1836.  
Page 583.

**No. 67. ACTUAL DISBURSEMENTS OF THE BENGAL PRESIDENCY,  
FOR EACH MONTH OF THE YEAR 1936-37.**

6352.  
DISBURSEMENTS.  
No. 320.  
C. O. 9 Sept. 1836.  
Page 581.

[illegible]

## No. 68.

## PROPORTIONATE TABLE OF TREASURER'S SECURITIES.

COLLECTIONS.	SECURITY.
Rs. 28,00,000...	Rs. 50,000
27,00,000.....	49,104
26,00,000.....	48,208
25,00,000.....	47,312
24,00,000.....	46,416
23,00,000.....	45,520
22,00,000.....	44,624
21,00,000.....	43,728
20,00,000.....	42,832
19,00,000.....	41,935
18,00,000.....	41,039
17,00,000.....	40,143
16,00,000.....	39,247

COLLECTIONS.	SECURITY.
Rs. 15,00,000 ...	Rs. 38,351
14,00,000.....	37,455
13,00,000.....	36,559
12,00,000.....	35,663
11,00,000.....	34,767
10,00,000.....	33,871
9,00,000.....	32,975
8,00,000.....	32,079
7,00,000.....	31,183
6,00,000.....	30,287
5,00,000.....	29,391
4,00,000.....	28,495
3,00,000.....	27,599

COLLECTIONS.	SECURITY.
Rs. 2,00,000 ..	Rs. 26,703
1,00,000.....	25,806
90,000.....	25,117
80,000.....	24,627
70,000.....	24,138
60,000.....	23,648
50,000.....	23,159
40,000.....	22,669
30,000.....	22,179
20,000.....	21,689
10,000.....	21,190

6353.  
TREASURER'S  
SECURITIES.  
No. 325.  
O. 11 Dec. 1836.  
Page 592.

## No. 69.

## RE-APPROPRIATION OF CIRCUIT HOUSES.

SCHEDULE OF SUMS TO BE MADE GOOD UNDER THE FOREGOING ORDERS,  
IN THE SEVERAL COMMISSIONERSHIPS.

JESSORE, .....	Allipore,.....	7,411	0	0	
	Jessore, .....	1,077	0	0	
	Kishengur, .....	1,041	0	0	
					9,529 0 0
BHAUGULPORE, .....	Bhaugulpore,.....	897	0	0	
	Burragong, .....	578	0	0	
	Purneah, .....	873	0	0	
					2,348 0 0
BAULEAH, .....	Bauleah,.....	1,766	0	0	
	Rungpore, .....	925	0	0	
	Dinagapore, .....	1,172	0	0	
					3,863 0 0
CHITTAGONG, .....	Chittagong, .....	1,734	0	0	
	Comilla,.....	520	0	0	
	Noakhalee, .....	2,053	0	0	
					4,307 0 0
CUTTACK,.....	Balasore,.....	362	0	0	
	Midnapore,.....	665	0	0	
	Cuttack, .....	1,850	0	0	
	Pooree, .....	174	0	0	
					3,051 0 0
DACCA,.....	Fureedpore, .....	1,013	0	0	
	Mymensing, .....	1,163	0	0	
	Burrisaul, .....	578	0	0	
	Sylhet, .....	1,191	0	0	
					3,947 0 0
MOORSHEDABAD, .....	Burdwan, .....	1,559	0	0	
	Hooghly, .....	1,371	0	0	
	Bancoorah,.....	2,315	0	0	
	Sooree, .....	2,079	0	0	
					7,324 0 0
PATNA,.....	Patna,.....	1,400	0	0	
	Arrah, .....	614	0	0	
	Chuprah, .....	578	0	0	
	Gyrah, .....	716	0	0	
	Mozuffurpore,.....	578	0	0	
					3,886 0 0
					Rupees... 38,255 0 0

6354.  
CIRCUIT HOUSES.  
No. 337.  
C. O. 12 Dec. 1836,  
Page 617.

xlvihi.

## No. 70.

### FORM OF REPORT ON INEFFICIENT BALANCE.

6355.  
INEFFICIENT  
BALANCE.  
No. 345.  
C. O. 9 Jan. 1837.  
Page 540.

No. of items in balance.	Date of disbursement.	Names of disbursing officers.	Particulars of outstanding balance.	Amount.	Explanation of the officer delivering over charge of the Treasury relative to the cause of the balance, and to the progressive measures adopted for the adjustment of the items severally.
	In cases in which the disbursement on account of contingencies, &c. of any one quarter, or on any one account, have been made by more than one officer, the amount of each item disbursed, the date of each disbursement, and the name of each disbursing officer, is to be stated separately, so that there may be no difficulty in ascertaining each individual's responsibility.				NOTE.—These several columns must invariably be filled up, as far as practicable; and when otherwise, explanation should be afforded of the cause of any column being left blank.



## No. 71.

### FORM OF QUARTERLY REPORT BY GOVERNMENT AGENTS AT THE COURTS OF THE SP. COMMS. III. 28.

6356.  
REPORT BY  
GOVT. AGENTS.  
SP. COMM. III. 28.  
No. 356.  
C. O. 20 Feb. 1837.  
Page 665.

1	2	3	4	5	6	7	8	9
Number of Appeal.	Zillah.	Names of Parties.	Name of Mouzah.	Date of arrival of the Muz in the office of Special Commissioner.	Date of order of Spec. Comr. for sustaining the position of the Appt. during the appeal.	Reason of delay in deciding the appeal.	Date of decision of the Spec. Comr. or of reference of case to Calcutta, or as the case may be.	Date of the dispatch of the decree to the Collector and the Revenue Commissioner.

The above form to be regularly kept in a book by the Government Pleader, and a copy forwarded, quarterly, to each of the Deputy Collectors. The Deputy Collectors are held responsible for furnishing the requisite information to the Revenue Commissioners; and those officers, to the Sudder Board.

## FORM OF POTTAH WITH KUBOOLEEUT ANNEXED FOR

## RYUTS OF GOVERNMENT KHAS MUHALS.

## POTTAH.

This Pottah is granted to \_\_\_\_\_ in the Zillah of \_\_\_\_\_ in the Pergunnah of \_\_\_\_\_ in the Mouzah of \_\_\_\_\_ in the Khas Muhal of Government. In compliance with your desire, \_\_\_\_\_ bigahs of land are granted to you for cultivation, at an annual rent of \_\_\_\_\_, for the period of \_\_\_\_\_; that is, from the year \_\_\_\_\_ to the year \_\_\_\_\_, according to the rates indicated in the Schedule at the foot of this Pottah; and you have given an acknowledgment (kuboolecut) to this effect of your own free will. Now the intention of this Deed is, that you shall cultivate the land in question, during the period of your lease, and pay up the public rent by instalments year by year, and possess and use the land. If this Muhal, instead of remaining under the khas management of Government, should be given for a certain period to any farmer (Izardar), you will continue to pay the rent fixed in this Pottah, to the Izardar aforesaid. Whatever rent you may, at any period, pay either to the authorised Tuhseeldar of Government, or to the Izardar, you will send a note of particulars (chalan) with it, and immediately take a receipt (dakhila) for the amount; and unless you can produce such receipt, no assertion that you have paid the rent, will be deemed valid. If within the period of this Pottah, you should fail in any year to pay instalments of rent, the arrears of rent will be realized, according to the Regulations, from you and your property on a summary inquiry, by sequestration and sale. If the public rents should not have been paid up by the close of any year, then after the expiration of that year, this Pottah will be forfeited, and another engagement will be made with some other person, for the collection of the public rent; and no claim or objection on your part will be admitted. If any of the land

## পাড়া।

জি. সচ্চরজেহ।  
পট্টক পত্রমিনা নিখন কার্যক্ষণে জেলা.মো.  
তালক সরকার বাহাদুরের খাস মহাল মোজে  
পরগণে

## তোমার প্রার্থনা মত মণ্ডা

বিষা জমি টাকা শালিয়ালা  
জমিতে ইস্তর সন বাগাএন  
সন মদত মিয়াদে  
সরকারহইতে এইপাড়ার নিখিত মৌজের তপ-  
শীলের শরহ নিখিতে তোমাকে জোত পত্তন  
করাগেল। তুমি আপন বেকাশ্বারক কবুলিয়ত  
দাখিল করিবা। চাহি যে তুমি মেয়াদ মজকুর  
পর্যন্ত জোত মজকুর আবাদ তরফ করিয়া  
সনবসম বিত্তী বকিতী সরকারের মালজুজারি  
আদায় করিয়া ভোগ তসরপ করিতে থাকহ।  
যদি এ মহাল সরকারের খাস তহশীল না থাকিয়া  
অন্ত কাহারো সহিত মিয়াদি ইজারা বন্দবস্ত  
হয় তবে তুমি আপন জেম্মার মালজুজারি এই  
পাড়ার সরত মোতাবেক ইজারাদার মজকুরের  
নিকটে দাখিল করিতে থাকিবা এবং যখন যত  
মালজুজারি সরকার বাহাদুরের জামিন তহশীল-  
দার কিছা ইজারাদারের নিকটে দাখিল করিবা  
তাহার চানান লিখিয়া দিবা এবং তৎকালে  
তাহার দাখিল লইবা। বিনা দাখিলায় চানান  
মালজুজারি আদায়ের পক্ষে তোমার কোন ওজর  
গ্রাহ্য হইবেক না। আর যদি তুমি এই পাড়ার  
লিখিত মিয়াদ মধ্যে কোন সনে বিত্তী বকিতী  
মালজুজারি আদায় না কর তবে ঐ বাকি খাজানা  
মোতাবেক আইন জেম্মার স্থান এবং তোমার  
সম্পত্তি যদি ছর তদারকের হায়ায় কোক ও  
বিক্তী হায়ায় উত্তল করা যাইবেক ও যদি শাল  
আর্থি বাগাএন সরকারের বাকী আদায় না হয়  
তবে সে সন আর্থের চট্টলে পর এই পাড়া কেছক  
হইয়া সরকারের মালজুজারি আদায়ের ক্ষেত্রে  
দোনরা তক্রর সহিত দামি বন্দবস্ত আমলে  
আসিবেক তাহাতে তোমার কোন ওজর ও দাবি  
থাকিবেক না। আর যদি তোমার মোজের জমি  
নদী শীহন্তী হয় তবে উদারক রোয়ে যে জমি  
মখাধ শীহন্তী এমাব হইবেক তাহার জমা মিমা

6857.

POTTAH AND  
KUBOOLEUT.

No. 382.

C. O. 39 May, 1837.

Page 707.

should be lost by the encroachment of the river, a deduction will be made from the rent according to the lands, which on inquiry may be proved to have been cut away by it. And if there be an accretion to the land given to you, or if you should take possession of, or cultivate, any land in addition to that which is mentioned in this Pottah, after annual inquiry made on this subject, the land will be measured, and you will be required to pay rent for it by instalments, at the same rate as stated in the annexed Schedule, and in the same manner as you pay rent for the lands mentioned in this Pottah. If that rent be not paid, it will be demanded of you according to the rules for the realization of rent stated in this Pottah. If you should not cultivate any part of, or all, the land, and allow it to lie fallow, you will still be responsible for the land, and no deduction will be made from the rent, which you will be required to pay according to the engagement of this Pottah. If instead of cultivating the land, you should sub-let the whole or a part of it, or farm it to a *Py-kusta ryut*, you have no right to make any such arrangement for a longer period than that mentioned in this Pottah; and any longer lease given by you will not be recognized. If you should associate any one with yourself for the preparation of your crops, and any loss should ensue therefrom, or if any loss should arise from your sub-letting the land, or giving it to a *Py-kusta ryut*, no excuse will be admitted on this account relative to the payment of the public rent. If you wish to resign the land aforesaid before the expiration of the term of this Pottah, you will be required to pay up all the rent to the close of the year in which you give up the land; if the land should at that time be held by Government under khas collection, this rent is to be paid to an accredited Government Agent, but it will always be optional with Government to accept or to refuse your resignation. If the land should have been let in farm to another, it is to be resigned into the hands of the farmer, who may or may not accept your resignation. Within the term of this Pottah, the profit or the loss arising from the inundation of the land by water or its

পাইবা ও তোমার জোতের মত হুতম জমি পত্তন হয় অথবা ভূমি পাট্টার লিখিত শেতাব্ব জমী আপন জোত শামীল নথল আবাদ করহ তবে সব বসন তহবিল ও ছাদি জরিব জমাবন্দী হইয়া নীচের তপশীল নিরিখাছসারে তাহার জমা পাট্টার লিখিত জমির জমার ভার বিত্তী বহিত্তী আদায় করিবা যদি না কর তবে পাট্টার লিখিত খাজানা নিয়ম মতে তোমাহইতে উত্তম হইবেক আর যদি জোতের জমির মধ্যে কিছু কিছা মোট জমি আবাদ না করিয়া পতিত রাখহ জেমা তোমার ও তাহার জমা দুজরা পাইবা না ও পাট্টার নিরিখ ছরত তাহার জমা আদায় করিবা আর যদি কতক ভূমি এজোতের মোট কিছা কতক জমি নিজ আবাদ না করিয়া অঙ্গ কাহারে দরপত্তন কিছা পাইকছা করহ তবে এই পাট্টার লিখিত মেয়াদহইতে বেশী মেয়াদ পত্তন করার ক্ষমতা তোমাকে থাকিবেক না যদি করহ তাহা বাতীল হইবেক। আর তোমার জোতের জমিদের কসল তৈয়্যারি অঙ্গ জোত মজতুরা অঙ্গ কাহারো সহিত বর্দা বন্দবস্ত করহ ও তাহাতে অথবা উপরোক্ত দরপত্তনে কিছা পাইকছা পত্তনে কোন প্রকারে কিছু লোকসান হয় তবে সে ওজর সরকারের মালগুজারি আদায়ের সম্পর্কে গ্রাহ্য হইবেক না এই পাট্টার লিখিত মেয়াদ মধ্যে এজোত জমা হইতে ইচ্ছা নািত তাহ তবে যে সব ইচ্ছা দিবা এই সনের আধিগ্রন্থপর্ষদকার মালগুজারি বেবাক আদায় করিবা যদি মহান সরকারের খাস তহশীলে থাকে তবে সরকারের জামিন কারপরিদাজের নিকটে দিতে হইবেক কিন্তু তাহা মঞ্জুর করা না করা সরকারের ঐচ্ছিক। আর যদি মহান ইজারা বন্দবস্ত থাকে তবে ইজারাদারের নিকটে ইচ্ছা দিবা এবং তাহা মঞ্জুর করা না করা ও ইজারাদারের ক্ষমতা থাকিবেক ও মেয়াদপর্ষদ মাত লোকসান হান্না অথহ জেমা তোমার সরকারের সহিত কোম-এলাকা নাই আর এই জোত কাহারো নিকট হতান্তর অর্থাৎ দান বিক্রয়াদি করিতে পারিবা

being scorched by the sun, is at your risk; Government have nothing to do with this. You are not at liberty to sell or transfer this land. After the expiration of the Pottah, your connection with the land ceases. If you desire after that period still to hold the land, you must take out a new Pottah, for any period that may be determined on, and give in a new kubooleut. On these conditions I have made over this Pottah to you. And until the expiry of this Pottah, its conditions will be binding, if you are absent or should die, upon your heirs.

**PARTICULARS OF LAND.**

PER BIGHA.

**TOTAL VALUE.**

**KUBOOLEUT.**

I do of my own free will acknowledge, and agree to, all the conditions of this Pottah; and I will without fail or demur conform to all its engagements; and I do most cheerfully, and with a clear understanding, affix my name to this document, this \_\_\_\_\_ day of \_\_\_\_\_ in the year,

লা এ পাট্টার মিখিত মেয়াদ গত হইলে এ জোত জমার সহিত তোমার কোন এলাকা থাকিবেক ন। মেয়াদ গতে যদি এ জোত জমা রাখার এলাকা রাখি তবে বরাদ্দ মোশাসেব মেয়াদ মোসরা পাট্টা লইতে হইবেক ও কুমিল্লত দাখিল করিতে হইবেক একতর্বেশপট্টক পত্র মিখিরা দিলাম আর এই পাট্টার মিখিত মেয়াদপর্বৎক এ পাট্টাব তারং সরত ভূমি অবর্তমানে তোমার ওয়ারি-লানের ঐতি জামনে আদিতে হইবেক।

রকমওয়ারি জমি

দর কি

বিঘা

জমা

কুমিল্লত

এই পাট্টাতে যে সকল বিষয় লেখা আছে তাহা তারং আমি আপন খুসিগতে কবল ও মঞ্জুর করিলাম আমি বিঘা ওজরে এ পাট্টার সার-হারি সরত জামনে আমিবি আমি বেফাখুর্ক বহাল তবিরতে আপন নাম দস্তখত করিলাম তারিখ

সম

মোতারক

**No. 73.**

**FORM OF NOMINATION OF DEPUTY COLLECTORS UNDER  
REGULATION IX. OF 1833.**

1	2	3	4	5	6	7	8	9	10	11	12	13
Vacant office.	How vacant.	Name of the person nominated, with the name of his father.	Age.	Religion and Caste.	Family residence, town or village, parganaah and zillah.	Statement of past employment, either in the service of Government or individuals, if in the service of Government by what officer originally appointed, and by what subsequently promoted.	Statement of land or other property belonging to, and where situated.	Proposed residence and jurisdiction.	Statement of qualifications, and of knowledge of the Persian, Bengalee or English languages, &c. &c.	Certificate that the nominee is not disqualified by any Regulation, and general remarks.	Remarks by the Collector.	Remarks by the Commissioner.

6358.  
NOMINATION OF  
DY. COLN. IX. 33.  
No. 390.  
C. O. 6 June, 1837.  
Page 717.

## No. 74.

### SYNOPSIS OF INVESTIGATION INTO SETTLEMENTS.

THE following Synopsis will shew to Settling Officers the nature of the scrutiny which Settlement Cases undergo in the Sudder Board.

#### I.—CLAIMS TO LANDS RENT-FREE.

To be exhibited in the following Form.

6359.  
SETTLEMENTS.  
Synopsis.  
No. 1.  
Appendix.  
Page 761.

Names of Claimants.	Date and Specification of grant.	Number of beghas.	Beghas assessed.	Beghas released.	Grounds of the Settling officer's decision. If released, under what Regulation? Or on what special grounds recommended for release?	Remarks as to correctness of the decision or otherwise.
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#### II.—MEASUREMENTS.

- By Ameen. 1. Ameen's measurement, how conducted, and dates of commencement and completion.
- Test of Settling Officer. 2. Whether promptly and thoroughly checked, and tested by the Settling Officer, conformably to paragraph 15 of C. O. 12th November, 1833, or not:—with dates.
- Comparison. 3. Whether the area of the Muhl, as now ascertained by measurement, corresponds with former measurements or recorded Ruqba, or otherwise.

#### III.—LAND ASSESSED.

- Quantity assessed. 1. Whether the whole assessable area of land has, or has not, been brought under assessment; or any portion has been improperly released or inadequately assessed.
- Released. 2. What comparison the present bears to any former assessment.
- Comparison. 3. Whether the culturable uncultivated has been adequately assessed and in what manner; whether by Russuddee or otherwise.
- Culturable. 4. Where land is relinquished as waste, state the grounds.
- Russud. 5. Alluvial lands; state the extent and conditions under which they have been assessed.
- Waste.
- Alluvion.

#### IV.—BOUNDARY DISPUTES.

How adjudicated; regularly or irregularly.

#### V.—RATES OF ASSESSMENT.

- By Ameen. 1. The manner in which the Ameen ascertained them:—whether by accounts shewing actual rent hitherto paid; by comparison with similar adjoining lands; by Purgunnah rates; by evidence or otherwise.
- Test of Settling Officer. 2. The method adopted by the Settling Officer to test the Ameen's rates.
- Alteration of Rates. 3. Whether the Settling Officer adopted the Ameen's rates, or substituted others; if so, on what grounds.
- Comparison with other rates. 4. What those rates are; and whether excessive, moderate, or too light, compared with ascertained rates from information before the Board.
- Comparison of Settling Officer's and Ameen's rates. 5. If the Settling Officer adopted rates differing from those given in by the native Ameen, place the rates of each in juxta-position.

## VI.—RYOTS OR OTHER DESCRIPTION OF UNDER-TENANTS.

What claims were made, and how they were disposed of. (vide Regulation VIII. 1819, and Section 22, Regulation XI. of 1832.)

## VII.—JULKUR; BUNKUR; FULKUR, INCLUDING BAGHAT, OR GARDEN GROUND.

How disposed of. Under the head Fulkur, mention any large mango or other groves, and how assessed; whether on the land or on the trees.

## VIII.—ILLEGAL CESSES.

What cesses have been retained and what relinquished.

## IX.—VILLAGE EXPENSES.

Rate. If unusually high or low, state the apparent reason, (vide C. O. 12th November, 1833, note to paragraph 11, page 313.)

## X.—MALIKANA.

As under head No. IX.

## XI.—ANY OTHER ALLOWANCE.

As Gilundazee, &c.; vide head No. IX.

## XII.—SUDDER JUMMA.

Amount.

1. Whether excessive, fair or light, with reference to all circumstances.

Russud.

2. If Russuddee, detail particulars, with remarks.

Comparison.

3. Comparison between the amount of the Sudder Jumma and any former collections.

## XIII.—RESUMPTION DECREE.

Brief abstract of the final decree of Resumption; date of each decision; and whether it directs the Settlement to be made with any particular party, or at any particular rate.

## XIV.—PARTIES ADMITTED TO ENGAGE.

Disputes.

1. Disputes\*: how adjudicated.

Recusancy.

2. Whether the Maliks be recusant; if so, how provided for; by farm or otherwise.

Durkhaat.

3. Durkhaat, correct or imperfect; and for what period; and commencing with what year.

## XV.—WHAT PERIOD OF SETTLEMENT.

State the propositions of the Settling Officer and of the Commissioner.

## XVI.—POINTS OF A NOVEL OR IMPORTANT CHARACTER.

To be noted; and whether previously decided or not decided. Detail, in brief, the tenor of any former correspondence bearing on such points.

\* Vide paragraph 7, C. O. 12th November, 1833; also instructions from the Western Board, which are occasionally useful in regard to these, as well as boundary disputes.



## XVII.—OMISSIONS AND ERRORS.

Any omissions or incorrectness either in sending the prescribed statements or in the statements themselves, and whether any such incorrectness of statements or calculations and the like can be corrected in the office of the Board.

## XVIII.—PETITIONS.

Give a list of all petitions whatsoever, connected with the Settlement in the subjoined Form:

No.	Names of Petitioners.	Date of Petition.	Specification.
1	Kishen Das,.....	27th July, 1836, .....	To the Assessing Officer.
2	Bhagbut Saha, .....	16th August, 1836, .....	To the Commissioner.
3	Kishen Das, .....	22nd September, 1836, .....	To the Board through the Commissioner, with his letter of 30th October.
4	Mohun Sing, .....	16th November, 1836,.....	At Board's office.

## ERRATA.

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<i>Page</i>	<i>55</i>	<i>No.</i>	790	in the right hand margin, insert in the Number column the figure, 4
<i>Ib.</i>	<i>No.</i>	804	„	<i>for</i> 'G. O. 1 Feb. 30,' <i>read</i> 'G. O. 1 Feb. 31.'
„	57 <i>No.</i>	834	„	<i>for</i> 'G. O. 16 May, 12,' <i>read</i> 'G. O. 22 May 12.'
„	58 <i>No.</i>	844	„	<i>for</i> do. <i>read</i> do.
„	59 <i>No.</i>	869	„	<i>for</i> 'G. O. 10 Sept. 88,' <i>read</i> 'G. O. 16 Sept. 88.'
<i>Ib.</i>	<i>No.</i>	872	„	<i>for</i> '5. 6' <i>read</i> '6. 5.'
„	61 <i>No.</i>	896	„	<i>for</i> '576 . 316,' <i>read</i> '316 . 576.'
„	62 <i>No.</i>	914	„	<i>for</i> 'C. O. 22 May, 33,' <i>read</i> 'C. O. 23 May, 23.'
„	63 <i>No.</i>	928	„	<i>for</i> 'G. O. 22 June, 29,' <i>read</i> 'G. O. 23 June, 29.'
„	64 <i>No.</i>	949	„	<i>for</i> 'C. O. 22 Dec. 32,' <i>read</i> 'C. O. 28 Dec. 32.'
„	65 <i>No.</i>	951	„	<i>for</i> do. <i>read</i> do.
„	66 <i>No.</i>	971	„	<i>for</i> do. <i>read</i> do.
„	70 <i>No.</i>	1047	„	<i>for</i> '407 . 747,' <i>read</i> '407 . 749.'
<i>Ib.</i>	<i>No.</i>	1062	„	<i>for</i> '76 . 43,' <i>read</i> '76 . 143.'
„	72 <i>No.</i>	1093	„	<i>for</i> '„ . 7' <i>read</i> '„ . 7.'



# I N D E X

TO THE

## CIRCULAR ORDERS

OF THE

**PRESIDENCY BOARDS OF REVENUE,**

FROM

***1788 to the end of August 1837.***



BY

WILLIAM PETERS.

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BY AUTHORITY.

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Calcutta:

PRINTED AT THE BAPTIST MISSION PRESS, CIRCULAR ROAD.

1838.



# EXTRACTS

FROM THE

## PREFACE TO THE CIRCULAR ORDERS.



THE selection from the old Orders having, as observed, been made after the greater part of the new were in print, it was necessary to devise some plan for the paging and references. The ordinary expedient of Roman numerals had been already appropriated, to mark the Rules of Practice. The black or “antique” figures have consequently been chosen for the first portion of the work; and thus there is a broad distinction between the orders of the late Board of Revenue and of the present Sudder Board; with partial exceptions, in some few cases of re-circulation, as noted in the “Explanation of the references” facing the first page of the Index.

An endeavour has been made to render the Index a short manual, useful, as far as possible, for ordinary purposes of reference; by compressing into the limited space at command, as much information as it would contain: but the difficulty, and often impracticability, of conveying, in that space, the substance, or even the spirit of a construction, an order or a principle, renders a caution necessary against dependance upon it, without turning to the body of the work, on any important point. The Compiler hopes that it will be found to fulfil the primary purpose of an “Index,”—a guide to the work itself,—the other has been but a secondary object, (pursued, however, with care,) to save time, on trivial occasions of reference, by *giving at once the information desired*, instead of merely indicating the page of the work, at which that information is to be found.

*March 20, 1838.*

# ABBREVIATIONS.



- Acct., R. A., Rev. Acct.—' Accountant Revenue Department.'  
 att.—' attached.'  
 Bd. Rev.—' Late Presidency Board of Revenue.'  
 Bd. C. S. and O.—' Board of Customs, Salt and Opium.'  
 B. Z. D., Baz. Zem. D.—' Bazeo Zemin Duftur.'  
 C. A., Civ. Audr.—' Civil Auditor.'  
 C. and C. Provs.—' Ceded and Conquered Provinces.'  
 C. O.—' Circular Orders.'  
 Col., Cols.—' Collector,' ' Collectors.'  
 Comm. Rev.—' Committee of Revenue.'  
 Cons. I. and P.—' Consolidated Interest and Penalty.'  
 Cov. Offrs.—' Covenanted Officers.'  
 C. R., Ca. R.—' Commissioner,' ' Commissioners of Revenue.'  
 Ct. Drs., Ct. of Drs.—' Court of Directors.'  
 Dep. and Dy. Col., Depy. and Dy. Cols.—' *Covenanted* Deputy Collector and Collectors.'  
 Dy. Col. and Cols. IX. 33.—' Deputy Collector, and Collectors, under Regulation IX. 33.'  
 Ex. Offr., Ex. Offrs.—' Executive Officer, Officers.'  
 Fin. Com., Fin. Comm.—' Finance Committee.'  
 G. I. O.—' Orders of the Government of India.'  
 G. O.—' Government Orders.'  
 Gov. B.—' Governor of Bengal.'  
 Govt.—' Government.'  
 Govt. A., or N. W. P.—' Government of Agra,' or ' North Western Provinces.'  
 Govt. I.—' Government of India.'  
 Ineff. Bal.—' Inefficient Balances.'  
 Int. and Pen.—' Interest and Penalty.'  
 J. W. Baqee, J. W. B.—' Jumma Wasil Baqee.'  
 Niz. Adt.—' Nizamut Adawlut.'  
 P. S., p. s.—' Perpetual Settlement,' or ' permanently settled.'  
 P. S. Ams.—' Principal Sudder Ameens.'  
 Resn.; Resn. Offrs.—' Resumption; ' Resumption Officers' or ' Special Deputy Collectors.'  
 Rev. Acct., It. A.—' Accountant Revenue Department.'  
 R. P. C.—' Rules of Practice for Commissioners.'  
 R. P. S. B.—' Rules of Practice, Sudder Board of Revenue.'  
 S. and R. L. A.—' Superintendent and Remembrancer of Legal Affairs.'  
 S. B. R.—' Sudder Board of Revenue, Presidency.'  
 S. D. A.—' Sudder Dewanee Adawlut.'  
 Sec. G. B.—' Secretary to the Government of Bengal.'  
 Sec. G. I.—' Secretary to the Government of India.'  
 Sett. Offrs.—' Settlement Officers,' ' Settling Officers.'  
 Sp. Comm., and Comm. III. 28.—' Special Commissioner and Commissioners under Regulation III. of 1828.'  
 Sp. Commn. III. 28.—' Special Commission,' &c.  
 Stat. Comm.—' Statements' Committee.'  
 Sud. Ams.—' Sudder Ameens.'  
 Supt. B. Z. D.—' Superintendent of the Bazeo Zemin Duftur.'  
 T. S. t. s.—' Temporary Settlement,' ' temporarily settled.'  
 W. B. R., W. S. B. R.—' Western Sudder Board of Revenue, at Allahabad.'  
 Regulations are quoted thus to save space:  
 Reg. VII. 99, Regs. I. 00, VII. 03, and II. 19,—" Regulation VII. of 1799, Regulations I. of 1800, VII. of 1803 and II. of 1819."  
 Sec. or Sect. 5, II. 19. Secs. or Sects. 5, 6 and 7, II. 19,—" Section 5, Regulation II. of 1819;" or " Sections 5, 6 and 7, Regulation II. of 1819."  
 Cl. IV. 4, III. 28,—" Clause IV. Section 4, Regulation III. of 1828."

*Other Abbreviations (as well as most of the foregoing) are, it is hoped, obvious, even to persons unused to Revenue Correspondence.*

# GUIDE TO THE OLD NUMBERS

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## THE CIRCULAR ORDERS S. B. R.

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W. signifies "Wards' Dept."

\* 88. Commissioner of Patna only.

† 62. Commissioner of Dacca only.



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\* 82. To the Local Agents not Cs. R. † To the Cs. R. Jessore and Patna only.

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## EXPLANATION OF THE REFERENCES.



The “Antique” figures indicate the numbers and pages of the “Circular and Standing Orders of the late Board of Revenue,” comprised in the first section of the work, which is so numbered and paged.

The small Roman numerals denote the numbers of the “Rules of Practice:”—with the prefix “s. n.” they refer to those for the Sudder Board;—without any prefix, to those for the Commissioners of Revenue.

The ordinary numerals refer to the “Circular Orders of the Sudder Board,” and the few with “App.” prefixed, to the “Appendix.”

The year in which a Circular issued may be found by reference to its number, and to the guide line at the head of every page of the Index. There are a few deviations from this rule, where old orders have been recirculated, chiefly under the heads “ABSENCE,” “DEPUTATIONS,” and “TREASURIES.” In those instances, I have preferred to make the reference direct; rather than, for the sake of uniformity on this point, refer to the page of the old orders, and leave persons consulting the Index to turn first to that section of the work, and then to the place where the orders are to be found at length. These deviations are, however, mostly noted, with the dates at full, in the small-capital subsidiary headings which occur in the body of the Index.

*N. B. It is necessary to observe that a connexion is frequently kept up by means of the particles “nor,” “and,” “but,” and by “Exceptions,” &c. between references to general rules, and modifications of them. This should be borne in mind when the Index is consulted for any information beyond its primary object; viz. a mere guide to the rules at large.*

W. P.

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